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MEMOIRS

AND

CONSIDERATIONS

CONCERNING

The TRADE and REVENUES of the *Britiſh* Colonies in *AMERICA.*

WITH

PROPOSALS for rendering thoſe Colonies more Beneficial to *Great Britain.*

By *JOHN ASHLEY* Eſq;

LONDON:

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PREFACE.

THE several Memoirs which are the Subject of this Treatise, are approved or disliked according to the various Concerns or Interest of those to whom they have been communicated: Some are of Opinion, that the taking off several Restrictions contained in the Law lately passed for granting Liberty to carry Sugar directly *from the Sugar Islands to foreign Markets, is absolutely necessary to enforce the Operation of that Law; Others alledge, that the illegal Importation of foreign Sugar, Rum, and Molasses*

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into British *Dominions, without paying the Duties thoſe Commodities are liable to by Law, and in ſome Caſes without paying any Duties at all, is a heavy Grievance, and requires a ſpeedy Remedy; and that a farther Encouragement for the Conſumption of Rum in* Great Britain *will prove a reciprocal Advantage to this Kingdom and its Sugar Colonies: Some think the Regulation of the Currency and Intereſt of Money in the Colonies requires the Attention of the Legiſlature; Others would inſiſt, that a farther eaſing or taking off the Duty of* 4½ per Cent. *would contribute a good deal towards turning the Scale of the Sugar Trade in favour of the* Britiſh *Nation. And no doubt there are ſome Opponents to every Point, ſince the Judgments of Mankind are too often biaſſed and warpt,*

warpt, by Self-Intereſt or Caprice, in their Opinions on an Affair of this Nature; however, I ſubmit the Determination of it to the Conſideration of thoſe, whoſe Candour and Impartiality ſets them above ſuch groveling and contracted Views. It is, therefore, at the requeſt of ſeveral eminent Planters and Merchants, I have uſhered every Part into the World, in order to ſhew how far the British *Legiſlature have already advanced the general Intereſt of our* American *Colonies, and to lay a ſecond Foundation (if I may be allowed the Expreſſion) for the farther Conſideration of the ſame Benevolent Spirits, who are always ready to ſuccour and ſupport every Branch of his Majeſty's Dominions, ſo far as is conſiſtent with the true Intereſt of the Whole.*

As

As the principal Motive that induced me to turn my Thoughts on this Topick, was to ſhew the many Advantages that ariſe to this Nation from our American *Colonies, and how thoſe Advantages may, in my humble Opinion, be ſtill increaſed; I ſhall hope ſome Good may ariſe from this Publication, and that it may prove uſeful to all fair Traders, Planters, and Others intereſted in* Britiſh America: *This is the full Scope of my Deſign, and Succeſs in it the Height of my Ambition.*

ERRATA.

Page 9. Line 11. dele *your.*
Page 92. Line 21. for $2\frac{1}{2}$, read $2\frac{1}{8}$.
Page 131. Line 11. for *ſerving*, read *ſecuring.*
Line 14. for *Duty* read *Duties.*
Page 139. Line 9. for *Ricals* read *Rials.*

MEMOIRS

AND

CONSIDERATIONS,

Concerning the Trade and Revenues of the Britiſh *Colonies in* America, *&c.*

CHAP. I.

IN and about the Year 1731, the Planters and other Inhabitants of the Sugar Iſlands, obſerving the dangerous Circumſtances of the *Britiſh* Sugar Colonies, from the viſible Increaſe of the *French* in their Plantations, ſent Home ſeveral Petitions and Repreſentations; and the Iſland of *Barbadoes* in particular addreſs'd his Majeſty as follows, *viz.*

To the KING's moſt Excellent Majeſty:

" *The humble Petition of the Planters, Tra-*
" *ders, and other Inhabitants of your Ma-*
" *jeſty's Iſland of* Barbadoes,

" *Humbly ſheweth,*

" THAT this your Iſland of *Barbadoes* was the firſt ſettled, and Mother of
" all your Majeſty's Sugar Colonies, and has
" for many Years paſt been a very profitable
" Colony to *Great Britain*, not only from
" its Produce and Import of Sugar, Rum,
" Molaſſes, Cotton, Ginger, and Aloes into
" *Great Britain*, the taking off from thence
" great Quanties of Woollen and other Ma-
" nufactures, and Goods that pay Duties to
" the Crown (which by means of the *Barba-*
" *does* Trade are not only conſumed amongſt
" the Inhabitants here, but are alſo exported
" from *Great Britain* to *Africa*, *Madeira*,
" and the Northern Colonies, for the Pur-
" chaſe of Negroes, Wine, Fiſh, and other
" Goods for the Uſe of this Iſland, and there-
" by numberleſs Hands have been employ'd
" in your Majeſty's Kingdoms and Territories,
" and great Revenues have accrued, and do

ſtill

" ſtill continually accrue to the Crown) but
" has alſo been a great Support to your Maje-
" ſty's Northern Colonies, and given a very
" great and profitable Vent to their Fiſhery
" and other Produce, and alſo to the Produce
" of *Ireland*, beſides employing in thoſe ſeve-
" ral Trades great Numbers of Shipping and
" Seamen, on which the Wealth and Safety
" of the *Britiſh* Nation does ſo much depend;
" and after all leaves a conſiderable Balance in
" *England*, to the Benefit of the National
" Stock.

" THAT within theſe few Years great Im-
" provements have been made by the *Dutch*
" and *French* in their Sugar Colonies, and
" great and extraordinary Encouragements
" have been given to them, not only from
" their Mother Countries, but alſo from a
" pernicious Trade carried on by them to and
" from *Ireland*, and the Northern *Britiſh*
" Colonies. And the *French* do now from the
" Produce of their own Sugar Colonies, actual-
" ly ſupply with Sugar not only *France* it ſelf,
" but *Spain* alſo, and a great Part of *Ireland*,
" and the *Britiſh* Northern Colonies, and
" have to ſpare for *Holland*, *Germany*, *Italy*,
" and other Parts of *Europe*. And the *French*

" and *Dutch* Colonies have lately ſupplied the
" Northern *Britiſh* Colonies with very large
" Quantities of Molaſſes for the making of
" Rum and other Uſes, and even with Rum
" of their own Manufacture, to the vaſt Pre-
" judice of your Majeſty's Sugar Colonies, as
" Rum is a Commodity on which, next to Su-
" gar, they moſtly depend, and they have in
" Return (for ſuch Sugar, Rum, and Molaſſes)
" Shipping, Horſes, Boards, Staves, Hoops,
" Lumber, Timber for building, Fiſh, Bread,
" Bacon, Corn, Flower, and other Plantation
" Neceſſaries, at as eaſy, or eaſier Rates, than
" your Majeſty's Subjects of the Sugar Colo-
" nies have. For the continual Supplies re-
" ceived by the *Dutch* and *French* from the
" Northern *Britiſh* Colonies, have enabled
" them to put on and maintain a great Num-
" ber of Slaves on their Plantations, and to en-
" large their Sugar-Works, and make new
" Settlements in new fertile Soils; and at the
" ſame Time coſt little, being now purchaſed
" chiefly with Molaſſes, which before this
" late Intercourſe between the foreign Colo-
" nies, and the Northern *Britiſh* Colonies,
" were flung away as of no Value. And
" thus the foreign Colonies are daily impro-

ving,

" ving, while your Majeſty's Sugar Colonies,
" are apparently declining; and inſtead of ſup-
" plying, as they uſed to do, *France* and *Hol-*
" *land* with Sugar, they are now almoſt con-
" fined to the Home Conſumption in *Great*
" *Britain*, and are in a great Meaſure exclu-
" ded from the Kingdom of *Ireland* and the
" Northern Colonies; who inſtead of ſending
" their Produce as uſual to your Majeſty's Su-
" gar Colonies, and taking Sugar and Rum in
" Return, do now often ſend it directly to
" the foreign Colonies in exchange for the
" Produce of thoſe foreign Colonies: and when
" they do ſend their Produce to the *Britiſh*
" Sugar Colonies, they inſiſt upon being paid
" for them in Caſh, which they export and
" lay out among the foreign Colonies in the
" Purchaſe of the very ſame Goods that they
" formerly uſed to ſupply themſelves with
" from your Majeſty's own Sugar Colonies, to
" the enriching the foreign Colonies, and im-
" poveriſhing your Majeſty's.

" YOUR Petitioners humbly beg Leave to
" lay before your Majeſty, ſome of the many
" Advantages the Subjects of foreign Powers
" have over your Majeſty's Subjects of your
" Sugar Colonies, as they have been well in-
" form'd.

I. " THE *French* and *Dutch* pay much leſs " Duties both at Home and in their Planta- " tions, than your Majeſty's Subjects do, " whilſt your Majeſty's Subjects of this Iſland " are at a very great Expence to keep up their " Fortifications and maintain their Militia for " their Defence, (excluſive of the Duty of four " and a half *per Cent.* in Specie, on all their " Exports) without any Charge to the Crown.

II. " THE *French* Subjects of the Sugar " Colonies are permitted to trade to the *Spa-* " *niſh* Iſlands of *Margueritta*, *Trinidado*, and " *Porto Rico*, and alſo to carry their improved " Sugar at a Duty of one *per Cent.* only, up- " on Exportation to any of the *Spaniſh* Ports " in *Europe*, without firſt importing them " into *France*, whilſt your Majeſty's Subjects " are excluded from trading directly to any " of the *Spaniſh* Ports, and are oblig'd to carry " their Sugar firſt into *Great Britain* (after " paying a Duty of four and a half *per Cent.* " in Specie here upon Exportation) before they " can carry them any where elſe; and are " obliged upon exporting them afterwards " from *Great Britain*, to leave in *England* a " Duty of near two *per Cent.* and are put to " the Riſque of a double Voyage, beſides the

" Charge

" Charge of it, which amounts to above twen-
" ty *per Cent.* more.

III. " YOUR Majeſty's Subjects of this
" Iſland pay upwards of ten *per Cent.* more
" than the *French* and *Dutch* do, for what
" Sugar is carried to your Majeſty's Northern
" Colonies, and conſumed there; by which
" means theſe Colonies are moſtly ſupplied
" with foreign Sugar, to the Prejudice of the
" Plantation-Duties, being Part of the Ag-
" gregate Fund, which might otherwiſe be
" greatly increaſed. And altho' the *French* and
" *Dutch* Subjects of the Sugar Colonies do ſo
" vend their Sugar as well as their Rum and
" Molaſſes, to the Northern *Britiſh* Colonies,
" yet your Majeſty's Subjects of the Sugar Co-
" lonies are reſtrained from vending their
" Produce to any of the *French* or *Dutch*
" Colonies, and at the ſame Time your Ma-
" jeſty's Subjects of the Northern Colonies and
" *Ireland* have that Advantage.

IV. " The *French* Subjects do actually ſend
" great Quantities of Sugar and other Goods
" directly to *Ireland*, without firſt importing
" them to *Great Britain*, and paying a Duty
" there to your Majeſty, which your Majeſty's
" Subjects of the Sugar Colonies are oblig'd to

" do, and they are ſupplied with Beef and o-
" ther Proviſions directly from *Ireland*, on as
" eaſy Terms as your Majeſty's Subjects are.

" THESE, may it pleaſe your Majeſty, are
" ſome of the many Advantages the Inhabi-
" tants of the foreign Sugar-Colonies have over
" your Majeſty's Subjects of your Sugar-Colo-
" nies, who have already ſuffered very much,
" and muſt inevitably be undone thereby, unleſs
" your Majeſty will in your great goodneſs in-
" terpoſe, and ſave them from the Ruin now
" impending over them, which your Petitio-
" ners humbly conceive may be effected, if
" Order be taken to prevent any Sugar, Rum,
" or Molaſſes of the Growth, Produce, and
" Manufacture of foreign Plantations or Co-
" lonies, from being imported into *Ireland*,
" or any of the *Britiſh* Plantations, or Co-
" lonies in *America*, until they have firſt been
" imported into *Great Britain*, and paid ſuch
" Duties there to your Majeſty, as thoſe Com-
" modities are now liable to; or that your Ma-
" jeſty's Subjects of your Sugar Colonies may
" have the like Advantages in theſe Branches
" of Commerce, as the Subjects of foreign
" Powers now actually have.

" YOUR

" YOUR Petitioners wholly depend, under " God, on your Majeſty's conſummate " Wiſdom, ſovereign Power, and pater- " nal Care, and humbly pray your Ma- " jeſty will be graciouſly pleaſed to take " the Premiſes into Conſideration, and " grant to your Petitioners ſuch Relief " therein, as your Majeſty ſhall judge the " Nature of your Petitioners Caſe to re- " quire.

" *And your Your Petitioners ſhall* " *ever pray*, &c.

YOU will obſerve by this Petition the many Diſadvantages our Sugar Trade then laboured under, and the many Encouragements the Inhabitants of foreign Sugar Colonies then had over the Planters of our Sugar Colonies, ſince which time many Regulations have been made, conformable to the ſeveral Complaints laid before his Majeſty by the ſaid Petition.

I. THE Collection and Management of the four and a half *per Cent.* Duty has been ſince regulated and eaſed, to the Benefit of the Planters and Fair Traders, altho' perhaps not ſo to ſome illicit Traders, and others concerned in that Revenue.

II.

II. The Duty of about two *per Cent.* left to the Crown upon Re-exportation of Sugar is given up and all drawn back, and two Shillings *per* C *wt.* Bounty is added to the four Shillings which makes in all a Bounty of 6 Shillings *per* C *wt.* upon the Re-exportation of refined Sugar from *Great Britain.* 6 *Geo.* II. *cap.* 13. *Sect.* 10.

III. Liberty hath been granted to import Rum, with other unenumerated Goods of our Plantation Produce, directly into *Ireland.* 4, 5 *Geo.* II.

IV. Foreign Sugar, Rum and Molaſſes are totally prohibited from being imported into *Ireland,* unleſs ſhipp'd in *Great Britain* in Ships legally navigated. 6 *Geo.* II. *cap.* 13. *Sect.* 4.

V. A high Duty is laid upon all foreign Sugar, Rum, and Molaſſes, imported into any of our Northern as well as Southern Colonies in *America.* 6 *Geo.* II. *cap.* 13. *Sect.* 1, 2.

VI. Liberty is granted to carry all Sugars directly from our Plantations not only to *Spain,* but alſo to all the foreign Ports of *Europe.* 12 *Geo.* II.

So that the Intention of this Petition ſeems to be anſwered,——ſaving what relates to a

Trade

Trade with the *Spaniards*, which the Aſſiento Contract hath hitherto obſtructed.

And beſides all this, for the Encouragement of the Growth of Coffee in the Plantations, the Duty on Importation here is ſix Pence *per* Pound leſs, than for Coffee of Foreign Growth. 5 *Geo.* II. *cap.* 24.

These Advantages and Amendments in our Sugar-Trade are apparently owing to proper Repreſentations to the Throne, and to the favourable Aſſiſtance of the Auditor-General of the Plantations, and the Readineſs of other of our worthy Patriots, to make the Sugar Colonies ſome Part of their Care, and to lay their Grievances before his moſt Sacred Majeſty, who has thereupon ſhewn freſh Inſtances of his Paternal Care of his remoteſt Subjects.

And ſince the real Advantages of our *American* Plantations to their Mother-Country, are now ſo univerſally known, ſurely too much cannot be offer'd for ſo valuable a Branch of the *Britiſh* Dominions, on which the Wealth and Naval Power of *Great Britain* does in great Meaſure depend. Wherefore I ſhall, to the beſt of my Capacity, ſet forth what I humbly apprehend may be ſtill requiſite to give the *Britiſh* Subjects an Advantage

vantage over Foreigners in the *American* Trade, and thereby render our Colonies more beneficial to their Mother-Country, which I will endeavour to do by offering my Sentiments on the following Subjects, *viz.*

I. On the Act granting Liberty to carry Sugars from our Plantations directly to foreign Markets, with ſome Compariſons between the *Engliſh* and *French* in regard to the Trade of the Sugar-Iſlands in *America.*

II. The evading the Payment of the Duties upon foreign Sugar, Rum, and Molaſſes imported into *Britiſh* Dominions.

III. The Conſumption of Rum in *Great Britain* and *Ireland.*

IV. The Regulation of Money throughout all his Majeſty's Colonies in *America.*

V. On Intereſt upon Money in Colonies.

VI. The Duty of four and a half *per Cent.* paid in *Barbadoes* and the *Leeward Iſlands.*

CHAP.

CHAP. II.

On the Act granting Liberty for carrying Sugar from the Britiſh *Sugar Plantations directly to foreign Markets, with ſome Compariſons between the* French *and* Engliſh *in regard to the Trade of the Sugar Iſlands in* America.

DURING the laſt Seſſion of Parliament the Planters, Merchants and others, intereſted in and trading to his Majeſty's Sugar Colonies in *America*, laid their humble Petition and Repreſentation before the Honourable the Houſe of Commons, ſetting forth the many Difficulties they laboured under, in regard to the Sugar-Trade. In purſuance of the ſaid Petition, a Bill was brought into the Houſe for granting Liberty to carry Sugar *directly* to foreign Markets: The Caſe in the Appendix, mark'd (N° 1.) was printed; and the ſaid Bill paſſed into a Law, entitled, *An Act*,

&c.

&c. An Abridgment of which is alſo in the Appendix, mark'd (N° 2.)

But there are ſeveral Reſtrictions contained in this Act, which it is apprehended will in great Meaſure baulk the Operation of it; wherefore I ſhall mention a few that (in my humble Opinion) may be worthy of immediate Conſideration.

I. Excluding Ships built in our *American* Plantations.

II. Taking out Licences in *Great Britain* only.

III. All Owners of Ships in this Trade to reſide in *Great Britain*, or the Sugar Iſlands.

IV. All Ships bound to the Nothern Ports of *Europe*, to touch and enter at ſome Port in *Great Britain* in their way to ſuch Northern Ports.

These Reſtrictions at the Time of paſſing the Act, were thought by ſome of our worthy Patriots to be of no Uſe, but rather a Prejudice to the *Britiſh* Trade in general, and to the Intention of this Law in particular. But as they were laid hold of by ſeveral Opponents, who apprehended, and perhaps without any juſt Grounds, that their ſeveral Intereſts might ſome how or other be affected

by

by ſo great a Change in ſo conſiderable a Branch of Commerce, it was thought beſt to let them ſtand for a while, rather than to riſque the whole. But as our Laws are not like thoſe of the *Medes* and *Perſians*, unalterable, this Law may receive ſuch Changes, as may appear for the general Good of *Great Britain*, as well as for the Benefit of our Plantations in *America*; to which end I ſhall give my Sentiments diſtinctly upon the ſaid Reſtrictions.

RESTRICTION I.

Excluding Ships built in our American *Plantations.*

To weigh this Point rightly, it will be proper to conſider that theſe Plantation Ships are built and fitted chiefly with Woollen, Linnen, Leather, Iron, and other Produce and Manufactures of *Great Britain*, and ſuch Ships are the principal Returns of ſuch Goods ſent to that Part of the World, directly from *Great Britain*, or of ſuch as are, by a Circulation of Trade, bought of other Countries with our Produce and Manufactures. The Materials for Cables and Sails, and great Part of the Iron

Work

Work and other Materials, are ſent from *Great Britain*; and the Hull and Maſts are, by means of this Trade, taken out of thoſe *American* Foreſts, and exchanged for thoſe Goods, and thereby raiſe Money to pay for ſuch Produce and Manufactures. And ſhould theſe Plantation-built Ships be diſcouraged in other Branches of Trade, as they are in this one Inſtance, Freight would be ſo dear as to loſe the *Britiſh* Nation, one of the greateſt Advantages it now has over its greateſt Rivals in Trade.—*A low Freight*; and from the great Traffick *Great Britain* now has, they muſt, in ſuch Caſe, be compelled to buy Materials for building Ships of Foreigners, and for Caſh inſtead of *Britiſh* Goods, to the enriching of Foreigners, and the Diſcouragement of all our *American* Colonies, as well as the Exportation of *Britiſh* Products. And it was obſerved when the Bill for the direct Exportation of Sugars was under Conſideration of the Parliament laſt Year, that the refitting and finiſhing Plantation Ships upon their firſt Arrival into *Great Britain*, often gives as much Advantage to the Shipwrights as the building of new Ships.

THE *French* take the Benefit of our Plantation-built Ships to carry their Sugar directly to *Spain*, and often pay for ſuch Ships in Sugar, Rum and Molaſſes of their own Plantation Growth, ſo that they have in this Inſtance an Indulgence that we are by this Act debar'd from. The Province of *Carolina* has this Advantage, without which the Exportation of Rice directly to foreign Markets could not be carried on, and conſequently there would be a Reſtraint upon the Raiſing of Rice in *Carolina*, and alſo upon the Exportation of Goods from *Great Britain*, to raiſe that Rice as well as the Plantation-built Ships now uſed in this beneficial Trade, which returns to *Great Britain* at leaſt 80,000 *l.* Sterling *per Annum*, including Freight and Commiſſions, and the like may be ſaid in regard to the Fiſh Trade carried on from *New England*, *Newfoundland*, and *Nova Scotia*, which employs great Numbers of Ships and Seamen, and returns to *Great Britain* at leaſt 300,000 *l.* Sterling *per Ann.* beſides Freight. And no doubt but the Liberty of a direct Exportation of Sugar, to be eaſed as much as poſſible from all Reſtrictions and Obſtructions, would ſoon return to *Great Britain* as much as the Rice and Fiſh put together, according to the fol-

lowing Computations on thoſe three Commodities.

Rice.

The Province of *Carolina* has increaſed to that Degree, as to be capable of exporting in a good Year 80,000 Barrels of Rice, each Barrel containing about 400 weight. Upon a Medium of ſeven Years it is computed they may make 50,000 Barrels *per Annum*.

10,000	of which may be computed to go to the South of Cape *Finiſterre*.
38,000	to foreign Ports to the North of Cape *Finiſterre*, and
2,000	may be conſumed in *Great Britain* and *Ireland*.
50,000	

This Quantity of Rice will employ about 10,000 Tuns of Shipping, and 900 Sailors, and may return to *Great Britain* about 80,000 *l.* Sterling *per Annum*.

Fish.

From *Newfoundland*, *New England*, and *Nova Scotia*, there are about 300 Sail of Ships, great and ſmall, or about 30,000 Tuns of Shipping, employ'd annually in carrying Fiſh to *Portugal*, *Spain* and *Italy*, which em-

ploy

ploy about 2700 Seamen, and may, by a Circulation of Trade, return to *Great Britain* about 260,000 *l.* Sterling *per Annum*, in this Article of Fiſh, beſides Train-Oil and Whalebone, of which there may be imported into *Great Britain* to the Value of 40,000 *l. per Ann.* and upwards. And it is computed that about two thirds of all theſe Advantages ariſe from the Fiſhery of *Newfoundland* only.

Sugar.

It is computed there is the Quantity of about 80,000 *Engliſh* Hogſheads of Sugar imported into *Germany*, *Holland*, the *Baltick*, *Spain*, *Italy*, and *Turky per Ann.* (excluſive of what is imported into *Holland* and *Spain* from their own Plantations) which Quantity may employ about 40,000 Tuns of Shipping, and 3600 Seamen, only to bring it to *Europe*, and amounts in Value to 1,000,000 *l.* Sterling *per Ann.* computing at 12 *l.* 10 *s. per* Hogſhead, Freight and Commiſſions included.

And it is computed that the abovementioned Quantity of Sugar is imported into the undermentioned Places, *viz.*

	Engl. Hſhds
Hamburg, *Bremen*, and other Ports of *Germany* — —	30,000
Holland — — —	30,000
Petersburg, *Dantzick*, and other Ports in the *Baltick* —	3,000
Cadiz, and other Ports in *Spain*	5,000
Genoa, *Leghorn*, *Naples* and *Meſſina*	8,000
Venice, and other Ports in the *Mediterranean* — —	4,000
	80,000

THE *Britiſh* Nation had once a good * Share of this Sugar Trade, but now have none of it. And what Part they are to regain, will depend upon taking off the Reſtrictions we are now treating of, and granting all reaſonable Encouragements that can *poſſibly* be given, to enable the *Britiſh* Subjects *to ſell cheaper than their Rivals at Foreign Markets.*

QUICK Intelligence of Markets is a Spring to Trade; but what would it avail, as the Caſe now ſtands, to hear at any of the Sugar Iſlands, that the Price of Sugars was raiſed at any *European* Market, while twenty or thirty Ships were lying in their Harbours, and perhaps

* *Vide*, Caſe of the Sugar Colonies in the Appendix (Nº. 1.)

haps not one with a Licence previouſly taken out in *Great Britain*, ſince there is no Proviſion that a Licence can be taken out there, even if the Ships are *Britiſh* built, and duly qualified in every other reſpect: But ſuppoſe there ſhould be a Ship or two qualified upon the Arrival of ſuch Intelligence, would they not naturally demand a Freight that would equal, or exceed a *French* Freight for the like Voyage, and ſo give the *French* an Advantage over us in this Inſtance alſo that we might otherwiſe have over them? For in caſe Ships were to be licenſed in the Plantations, and Plantation-built Ships permitted to carry Sugar to foreign Markets, there would of courſe be ſome Ships, as well *Britiſh* built as Plantation built, that for want of a Freight for *Great Britain*, would readily take in a Freight of Sugars for any other Part of *Europe* at one or two Shillings *per* Hundr. cheaper than can be expected by any Ships under the preſent Reſtrictions, and ſuch Ships may go with leſs, and more ſuitable Quantities, than Ships that go from *Great Britain* directly, on account of this Exportation Trade. And ſince it appeared before the Parliament the laſt Seſſion, that the *French* did not underſell us above a Shilling or

eighteen Pence *per* Hundred, while they were running away with this Trade; this ſaving in the Freight alone * would go near to enable us to underſell them, eſpecially if the Ships in this Sugar Trade had the ſame † Encouragements as the Ships that carry Fiſh to the *Mediterranean* Sea, who have the ſame Privileges as the Ships that are commonly called *Act Ships*, and thereby receive an additional Encouragement in their Freights from the *Mediterranean* to *Great Britain*. And beſides, ſuch Plantation Ships will bring in a conſtant Supply of able Seamen at their Arrival in *Great Britain*. Upon all which, it is ſubmitted whether Ships built in our Plantations ſhould not have the ſame Privileges in this Branch of Trade, as they have in any other Branch of Commerce belonging to *Great Britain, eſpecially when it is to regain a loſt Trade?*

I have heard ſome People exclaim againſt ſome of the Northern Colonies, and look upon them as Rivals to their Mother Country, and particularly in regard to this Article of Shipping, and ſupplying *Europe* with Rice and Corn. This Notion ſeems to me to be ill grounded,

* *Vide* Calculation, *Pag.* 32.

† *Vide* 14 *Car.* II. cap. 11. Sect. 35, 36. and *Extract.* in Appendix (N° 4.)

grounded, for if Ships were reſtrained from being built in thoſe *American* Parts, what an immenſe Quantity of Caſh would go out of this Kingdom, to purchaſe Ships as well as Materials for Building, at *Norway* and other foreign Countries, ſince it is a received Opinion that there is not Timber enough in *England*, at a convenient Diſtance, to anſwer the Demands of the *Britiſh* Navigation, without great Prejudice to his Majeſty's Navy. And what a Stagnation would there be to the Vent of almoſt all Sorts of *Britiſh* Produce and Manufactures, which now go to thoſe *American* Colonies, to build Ships, and to carry on the many Branches of Trade that ariſe from our Plantations, and bring home to *Great Britain* ſuch vaſt Quantities of Sugar, Tobacco, Shipping, Naval Stores, Rice, Rum, Furs and Train-Oil, beſides Ginger, Cotton, Indigo, Piemento, Cocoa, Coffee, Aloes, Dying-Wood, and other *American* Products? And by a Circulation of Trade a conſiderable Ballance is thereby brought home to the national Stock from ſeveral Countries of *Europe*, whereby we receive no ſmall Share of the Products of the Mines of *Brazil*, *Peru* and *Mexico*: The flouriſhing State of this grand Commerce, and

the Revenues ariſing thereſtom, are in no ſmall Degree owing to *a low Freight, occaſioned chiefly from our building Ships ſo cheap in our* American *Plantations.*

It is well known that the Price of Corn has not decreaſed in *Great Britain*, upon account of the Increaſe of thoſe *American* Corn Countries: And ſhould thoſe induſtrious People be diſcouraged, and decline improving thoſe Colonies, the *French* and other Foreigners would ſoon ſtand in their ſtead, and be the only Gainers thereby. And ſince the *French* ſtruggle ſo hard to gather Strength in *America*, ſurely it is the true Intereſt of *Great Britain* to do ſo too, and to encourage and nouriſh its Northern as well as Southern Colonies, ſo that one Part may be dependant on another, and every Part contribute to the Support of the whole, for the real Benefit of their Mother Country.

The Northern Colonies are a great Support to the naval Power of *Great Britain*, and aſſiſt in great Meaſure in giving us a Superiority at Sea over all other Nations in the World; They add largely to our Trade and Navigation the Nurſery of Seamen; the Indulgence given them by granting a Bounty upon the Importation

tation of Pitch, Tar and Turpentine, has anſwered the Intention, as they have thereby brought the Prices of thoſe Commodities from upwards of 50 *s. per* Barrel, down to 10 *s. per* Barrel and under; which is attended with this further Convenience, that it aids them in making Returns for the immenſe Quantity of Goods that are exported from *Great Britain* to thoſe Colonies, and it alſo prevents five times the Value thereof from going out of the Kingdom in Caſh to *Sweden*, and other Foreign Countries. And they alſo ſupply the King's Yards with great Quantities of Maſts, Yards and Bowſprits, inſtead of thoſe of foreign Growth, and may in Time, with proper Encouragement, do the like in regard to *Hemp* and *Iron*, and even with this further Advantage, that *Britiſh* Produce and Manufactures will purchaſe what is of the Produce of our own Plantations, and Caſh chiefly muſt go to purchaſe what is of the Produce of foreign Countries.

SINCE therefore it is evident that our *American* Colonies, with proper Encouragement, can be made ſo very beneficial to *Great Britain* in regard to its Trade and Navigation, what Advantages may not alſo be drawn from

thoſe

thoſe Colonies in caſe of a War with *France* or *Spain*? A Squadron of *Britiſh* Ships of War to touch at one or more of the moſt populous of thoſe Northern Plantations, and take under their Convoy ſome thouſands of brave Men, properly encouraged with certain Pay and Hopes of Plunder, would ſhake the Dominions of thoſe Foreigners in *America*, and turn the Balance of Power in that Part of the World in favour of the *Britiſh* Nation.

RESTRICTION II.

To take out Licences in Great Britain *only.*

BEFORE the Shipping of any Sugar, or other enumerated Goods in the Plantations, it has been uſual, in purſuance of the * Acts of Trade, to give Bonds in the Plantations or in *Great Britain*, not to carry ſuch Goods to any other Places, than to ſuch as are by thoſe Acts limited and appointed: The like to be done in regard to theſe Licences, as to their being

* 12 *Car.* II. *cap.* 18. *Sect.* 19.
22 *Car.* II. *cap.* 26. *Sect.* 11.
The firſt of theſe Acts limited the Bonds to be taken in *Great Britain* only. The laſt permitted them to be taken in the Plantations by the Governours there. *Vide* Extract, *in the Appendix* (N° 4.)

being granted in the Plantations as well as in *Great Britain*, would in ſome Meaſure take off the Inconveniences mentioned in the foregoing Article, and could not be attended with any manner of Inconveniency; but on the other hand, it would give the *Britiſh* Planters and Merchants, a better Opportunity to ſend their Sugar to the beſt Markets, as ſoon as they hear they may gain an Advantage by ſending any thither. And two or three Months Charge, or Hire of a Ship, to go directly from *Great Britain* to take in her Loading at the Sugar Iſlands, may in ſome Caſes be thereby ſaved, which in all Probability would amount to as much as may be eſteemed a reaſonable Profit upon the whole Voyage. And the Freight, by means of taking out Licences as here propoſed, could be afforded at leaſt * one Shilling *per* Hundred cheaper than by any Ship that is obliged to take out a Licence in, and to proceed directly from *Great Britain*, without an outward-bound Freight. But the Caſe may be otherwiſe where any Ship ſhall have a ſufficient Freight from *Great Britain* or from *Ireland*, *Madeira*, *Guinea*, or elſewhere, in their way to the Sugar Iſlands.

RE-

* *Vide* Pag. 32.

RESTRICTION III.

All Owners of Ships to reſide in Great Britain *or the Sugar Iſlands.*

No *Britiſh* Subjects, let them reſide in any Part of the World, are debarr'd from being Owners of Ships by any Acts of Trade, except by this one Act, and this Trade certainly requires the contrary as much, or more, than any one Branch of Trade at all: For the principal Part of our Shipping-Trade is uſually carried on in Partnerſhip, by Perſons who have other Views of Gain than barely the Profits of Shipping, which is often a loſing Trade. A *Britiſh* Factor at *Hamburg*, *Leghorn*, or any other Port of *Europe*, would join with Merchants and Planters in *Great Britain*, *Ireland*, and our Colonies, and become Joint-Owners of Ships with a View of Diſpatch, the Life of the Shipping Trade. The Merchants would be concerned with a View of Commiſſions, and the Planters View would be to encourage a foreign Conſumption; and I think I may venture to ſay, that this is the firſt Inſtance of *Britiſh* Subjects being debarr'd from promoting

ting and encouraging the *Britiſh* Trade and Navigation.

RESTRICTION IV.

All Ships bound to the Northern Part of Europe, *to touch and enter at ſome Port in* Great Britain *in their Way to ſuch Foreign Ports.*

THIS at firſt View appears to be convenient from the Situation of *Great Britain* in the direct Way to all the Northern Ports, where we may probably ſend Sugar, and no doubt many Ships will touch without any Compulſion, eſpecially in the Summer Months, for Intelligence and Orders. And ſome People may think it neceſſary to guard againſt carrying on an illicit Trade; but it appears to me that ſufficient Care is taken to prevent that in this Act, as well as in other Acts of Trade: And ſince every Ship is obliged within eight Months after the Delivery of her Cargo at foreign Markets, to return to *Great Britain*, and there unload what ſhe ſhall have on Board, I ſee no Cauſe why the like Liberty may not be given to Ships bound to the Northern, as well as Southern Ports of *Europe*.

And

And Inſtances may happen to make this Reſtriction of very ill Conſequence, eſpecially in the Caſes of War, bad Weather, and contrary Winds.

In War, Ships muſt run into ſome Port to deliver a Manifeſt, and perhaps up the Channel, and be in Danger of being taken by their Enemies; which may be avoided by going North about *Scotland* in their Way to the *Baltick*, *Hamburgh*, or *Holland*.

In bad Weather, the Ships may proceed to foreign Ports with a fair Wind that may be contrary as to their touching, and prove dangerous while they are beating up and endeavouring to get into a *Britiſh* Port, only to deliver a Manifeſt of her Cargo.

The Ship may be no ſooner in Port, but the Wind may prove as contrary as it was fair before, and thereby detain her many Weeks for a Wind at a large Expence, and perhaps to the Loſs of a good Market, in caſe the Ship ſhould be preſerved.

I will now ſay a few Words on the Advantages that may in all probability attend the direct Exportation of Sugar to foreign Markets, and ſhall point out the Difference, in

ſome

ſome few Inſtances, between the *French* and *Engliſh*, in regard to their Sugar Trade.

A low Freight, eaſy Supply of Negroes and other Plantation Neceſſaries, and a Vent of Rum and Molaſſes, is what are accounted the three principal natural Advantages of the *Britiſh* Sugar Trade: Theſe three Articles to be nouriſh'd and ſupported with what elſe is herein propoſed, would ſoon enable the *Britiſh* Subjects to bring *Britiſh* Sugar to the *European* Markets eaſier and cheaper than any Foreigner whatever.

BUT the *French* have lowered their Freight for Sugar within theſe few Years from ten and twelve Shillings, to five and ſix Shillings *per* Hundred, chiefly by means of Ships built in our Plantations, and the Increaſe of their Navigation; and they have of late Years puſh'd on their Negro Trade from *Africa* with the utmoſt Vigour; and they do not content themſelves with Ships built in our Plantations, but have large Supplies of Plantation Neceſſaries alſo from thence, in Exchange for their Molaſſes and other Commodities*, and thereby ſhare largely in theſe natural Advantages of the *Britiſh* Planters: whereby they can

* *Vide* Barbado's *Petition*, Chap. 1.

can afford Sugar near one third cheaper than they could, when they flung away their Molaſſes for want of a *Britiſh* Vent.

However, as their Freight and Supplies of Negroes are ſtill dearer than thoſe of the *Britiſh* Subject, their Price of Sugar, eſpecially their coarſer Sort, is kept down very low in their Plantations, which compels their poorer Sort of Planters to live extreme low, and this whilſt the *Britiſh* Subject ſold with the *French* at foreign Markets under the Load of a double Voyage, being from twenty to eighty *per Cent.* as explained in the * Caſe of the *Britiſh* Sugar Colonies. Now as it is apparent that this direct Exportation alone will enable the *Britiſh* Subjects to afford their Sugar at the ſeveral foreign Ports of *Europe* at leaſt two or three Shillings *per* Hundr. cheaper † than they did in the uſual way of Trade before

* *Vide* Appendix (N° 1.)

† 26 *per Cent.* ſaved on 11 *s.* 6 *d.* the neat Value of 1 Hund. of Sugar to ſell in *London* at 20 *s. per* Hund. *per* Account N° 2. in Appendix (N°. 1.) is 2 *s.* 11 *d. per* Hund.

21 *per Cent.* ſaved on 16 *s.* 2 *d.* the neat Value of 1 Hund. of Sugar to ſell in *London* at 25 *s. per* Hund. *per* Account N° 1. in Appendix (N°. 1.) is 3 *s.* 4 *d. per* Hund.

So that 1 *s. per* Hund. ſaved on the firſt Article, is above 8½ *per Cent.* and on the ſecond Article above 6 *per Cent.* which Difference alone will beat out any Competitor in any Trade. *Vide* Pag. 22, 27.

before they had this Liberty, this Change in Trade, with ſome Eaſe in regard to the Reſtrictions and other Matters herein mentioned, muſt naturally lower the Price of Sugar in the *French* Plantations at leaſt two or three Shillings *per* Hundred, and of courſe render ſome of their Planters unable to live by making of Sugar, or abate their Quantity to ſuch a Degree, as to leave room for the *Britiſh* Subjects to regain a great Share of this profitable * Branch of Commerce.

What Benefits therefore may not be expected, if the Reſtrictions herein mentioned ſhould be eaſed and taken off, ſince it is a Fact that Plantation-built Ships to go directly from the Northern Colonies to the Sugar Iſlands, and there take out a Licence, can, during the preſent War with *Spain*, afford to carry Sugar to the Streights at four Shillings *per* Hundred, and ſuch Ships to be obliged to take out a Licence in *Great Britain*, require five Shillings *per* Hundred. And it is very difficult to get a Ship built in *Great Britain*, and otherwiſe reſtrained by the preſent Act, to go at ſix Shillings *per* Hundred,

* *Vide* Calculations, *Pag.* 19.

which is as much or more than the *French* now give for the Freight of their Sugar.

THE *French* Planters have a conſiderable Advantage over the *Britiſh* Planters, in regard to Intereſt upon Money lent in their Sugar Colonies, which I have touch'd upon in the 6th Chapter: And the *French* coin in *France* ſmall Pieces of Silver, and ſend it to their Plantations to pay off their Governours and other publick Officers, which I have alſo touched upon at the End of the 7th Chapter.

CHAP.

CHAP. III.

Upon the Duties payable upon foreign Sugar, Rum, and Molaſſes imported into Britiſh *Dominions.*

THE *Britiſh* Legiſlature willing to ſupport and encourage his Majeſty's Plantations in *America*, and particularly the Sugar Iſlands, have thought fit to charge all foreign Sugar, * Penneles, Rum, Spirits, Molaſſes and Syrups, imported into *Great Britain*, with certain Duties which are abundantly higher than the Duties upon the like Species of *Britiſh* Growth.†

By an Act paſs'd in the 6th Year of King *Geo.* II. *cap.* 13. all theſe Commodities are prohibited from being imported into *Ireland*, and a Duty of five Shillings *per* Hundred is laid on Sugar or Penneles, nine Pence *per* Gallon on Rum or Spirits, and ſix Pence *per*

* A coarſe Sort of Sugar made from Molaſſes.

† *Vide* Appendix. (N°. 3)

Gallon on Molaſſes and Syrups of the Product of any Plantation in *America*, not in the Poſſeſſion of his Majeſty, imported into any of the *Britiſh* Plantations in *America*, which is to be paid in Money of *Great Britain*, according to the Value of five Shillings and ſix Pence *per* Ounce in Silver, and ſo in Proportion for a greater or leſſer Quantity to be paid down before landing.

ANY of the ſaid Goods landed before due Entry and Payment of the Duty, or without Warrant from the proper Officer, are forfeited, and may be ſeized by the Governour, or any Perſon authorized by him, or by Warrant of Juſtice or other Magiſtrate, or by any Cuſtom, Impoſt or Exciſe Officer, or their Aſſiſtants.

ANY Perſon aſſiſting in the unlawful landing, or receiving into their Cuſtody any of the aforeſaid Goods ſo landed, are to forfeit treble the Value; and for moleſting the Officer in the Execution of his Duty 50 *l.* and to ſuffer three Months Impriſonment.

OFFICERS conniving at the ſaid Offences, are to forfeit 50 *l.* and be rendred incapable of holding any Place under his Majeſty.

MASTERS of Ships, being his Majeſty's Subjects, receiving on Board any of the afore-

ſaid

ſaid Goods, in order to land the ſame contrary to the true Intent of this Act, are to forfeit 100 *l.*

SUCH Offences and Forfeitures may be proſecuted (within two Years after the Offence) in any Court of Admiralty or Record in his Majeſty's Plantations where the Offence is committed, and the Forfeiture is to be divided $\frac{1}{3}$ to the King (out of which the Charge of Proſecution is to be paid), $\frac{1}{3}$ to the Governour, and $\frac{1}{3}$ to the Informer.*

IN all ſuch Proſecutions for illegal landing the ſaid Goods, the *Onus probandi* is to lie upon the Owner or Claimer thereof.

NOTWITHSTANDING theſe good and wholeſome Laws for encouraging the *Britiſh* Sugar Colonies, and diſcouraging thoſe of Foreigners, it is well known that they are notoriouſly evaded, and great Quantities of foreign Sugar, Rum, and Molaſſes are clandeſtinely imported for a *Britiſh* Conſumption, without paying more Duties than the *Britiſh* Subject, and in ſome Inſtances, without paying any Duties at all.

* *Qu.* If theſe Forfeitures are accounted Sterling Money of *Great Britain*, or Money of the Country where the Offence is committed, or Proclamation Money.

As there is generally a riſing and falling of all ſorts of Commodities, according to the various Occurrences in Trade, ſo in Sugar, the Prices in the Plantations uſually vary as the Crop or Quantity of Sugar made, is in Proportion to the Demand: When a ſhort Crop is made, it is natural to expect a proportionable living Price to ſupport the Planter; but *ſometimes*, when this is the Caſe, in our Plantations, the *French*, by means of this illicit Trade, fling in their coarſe Sugar that will not bear their high Freights to *Europe*, and thereby take the Benefit of a Vent by means of our low Freights, as ſuch Sugar is thereby brought to *Great Britain* in *Engliſh* Caſks and Shipping, and pays no more Duty to the Crown, than Sugar of the Growth of our own Plantations, which is contrary to the true Intent and Meaning of our Legiſlature as before mentioned, *and gives a Vent by a* Britiſh *Conſumption to the Products of foreign* American *Soil, raiſed chiefly from the Produce, Manufactures, and Navigation of old* France, *to the Prejudice of the Vent of the Products of* Britiſh American *Sol, raiſed chiefly by the Produce, Manufactures, and Navigation of* Great Britain.

THERE

THERE is little foreign Rum imported into *Great Britain*, ſaving what is run from *Dunkirk* and *Holland*, when the Price will anſwer the Riſque. Nor do I know of any foreign Molaſſes being imported, but have heard there has been large Quantities imported clandeſtinely from old *France*, and that Sugars are alſo run into *Ireland* from that Kingdom.

THE high Duty of ſix Pence *per* Gallon Sterling on foreign Molaſſes imported into the *Britiſh* Colonies, and the ſmall Number of Officers on the extenſive Shores of the Northern Provinces, for want of a Fund to pay Salaries to proper Officers, obſtructs the Intention of that Part of the ſaid Act, paſſed in the 6th Year of the Reign of King *George* II, for the better ſecuring and encouraging the Trade of his Majeſty's Sugar Colonies in *America*, ſince there is as much foreign Molaſſes imported into thoſe Northern Colonies, as there was before the paſſing of that Act, which cannot amount to leſs than 10,000 Hogſheads, or 1,000,000 of Gallons *per Annum*, and little or no Duties have been paid by virtue of that Act, notwithſtanding the ſeveral Precautions before mentioned. And conſiderable Quantities of foreign Sugar and

Rum are alſo frequently imported into thoſe Northern Provinces without paying any Duties at all.

In the laſt Seſſion of Parliament the Honourable Houſe of Commons were pleas'd to reſolve as follows, *viz.*

" *Reſolv'd,*

" That ſome more effectual Proviſion be " made for ſecuring the Duties already laid " upon the Importation of foreign Sugars, " Rum and Molaſſes into *Great Britain*, and " his Majeſty's Plantations in *America.*"

In purſuance of the ſaid Reſolution, a Bill was brought into the Houſe, and now lies in a ſtate of Suſpenſion; but this Bill was attended with ſeveral Objections made by ſome of the Merchants of *London*, trading to the Sugar Iſlands, upon account of ſome Difficulties propoſed to be laid upon the fair Trader: Be that as it will, I ſhall venture to give ſome Hints, that I humbly apprehend may tend in ſome Meaſure to the further Security and Encouragement of the Trade of his Majeſty's Colonies in *America.*

THE Laws now in being for the Regulation of the Plantation Trade * are very well calculated, were they put in execution as they ought to be, which would in great Meaſure put an end to the Miſchiefs here complained of: If the ſeveral Officers of the Cuſtoms would ſee that all Entries of Sugar, Rum and Molaſſes were made conformable to the Directions of thoſe Laws; and let every Entry of ſuch Goods *diſtinguiſh expreſly*, what are of *Britiſh* Growth and Produce, and what are of foreign Growth and Produce; and let the whole Cargo of Sugar, Penneles, Rum, Spirits, Molaſſes and Syrup, be inſerted at large in the Manifeſt and Clearance of every Ship or Veſſel under the Office Seal, or be liable to the ſame Duties and Penalties, as ſuch Goods of foreign Growth are liable to; This would very much baulk the Progreſs of thoſe who carry on this illicit Trade, and be agreeable and advantageous to all fair Traders.

AND all Skippers and Maſters of Boats in all the Plantations, ſhould give ſome reaſonable Security, not to take in any ſuch Goods of Foreign

* 14 Car. II. *Cap.* 11. *Sect.* 2, 3, 9, 10. 7, 8 Will. III. *Cap.* 22. *Sect.* 5. 6. 6 Geo. II. *Cap.* 13. *Vide* Appendix N° 4. and *pag.* 36, 37.

reign Growth from any Veſſel not duly entred at the Cuſtom-houſe, in order to land the ſame, or put the ſame on Board any other Ship or Veſſel, without a Warrant or Sufferance from a proper Officer.

In fine, I would humbly propoſe that the Duties on foreign Sugar and Rum, impoſed by the beforementioned Act of the 6th of King *Geo.* II, remain as they are, and alſo the Duty on Molaſſes, ſo far as concerns the Importation into the Sugar Colonies; but that there be an Abatement of the Duty on Molaſſes imported into the Northern Colonies, ſo far as to give the *Britiſh* Planters *a reaſonable Advantage* over Foreigners, and what may bear *ſome Proportion* to the Charge, Riſque, and Inconvenience of running it, in the manner they do now, or after the propoſed Regulation ſhall be put in Execution: Whether this Duty ſhould be one, two, or three Pence Sterling-Money of *Great Britain per* Gallon, may be the Matter of Conſideration.

CHAP.

CHAP. IV.

On the Conſumption of Rum in Great Britain *and* Ireland.

RUM is a Commodity that is univerſally allowed to be wholeſomer than moſt other Spirits, and is in effect the Produce of *Great Britain* as much as Malt Spirits, Beer, Ale, Woollen, Linen, or any other Produce or Manufactures of *Great Britain*; becauſe it is with *Britiſh* Produce and Manufactures, and with Negroes and other Materials bought with ſuch Produce and Manufactures chiefly, that the Sugar Cane is planted and raiſed, and it is well known that it is from the Sugar Cane that Rum as well as Sugar is made. It is from the like Produce and Manufactures, and by a Cerculation of Trade, that ſuch Negroes and other People employed in producing the Sugar Cane are cloathed and fed. It is *Britiſh* Ships, and Ships built in our Plantations chiefly with *Britiſh* Produce and Manufactures,

tures, that are employed in carrying thoſe Negroes and other Materials to make the Rum, and bringing it to *Great Britain*, ſo that the Conſumption of Rum may be look'd upon as neceſſary, and as beneficial to *Great Britain*, as the Conſumption of Malt Spirits. And whilſt Rum as well as Sugar is conſuming, it may with Truth be imagined, that there is at the ſame Time, in effect, a Conſumption of Woollen, Linen, and almoſt all ſorts of *Britiſh* Produce and Manufactures, and that ſo many Manufacturers, Artificers and Seamen of *Great Britain*, are thereby paid for their Induſtry and Labour, in Proportion to ſuch a Conſumption.

THE following Paragraph was inſerted in a Treatiſe wrote in the Year 1725.

" IF once People could be made to believe " that the Produce of the *Britiſh* Colonies " ought to be as tenderly regarded as the Pro- " duce of *Great Britain*, Rum might be " put upon a Parallel with *Britiſh* Spirits, " and in Oppoſition to *French* Brandy: A " ſmall Encouragement for the Importation " of Rum into *Britain* and *Ireland*, would " be a vaſt Encouragement to the Plantations, " and very much diſcourage the Conſumption

" of

" of *French* Brandy, a Commodity that is " pernicious in every Degree, as Rum is be- " neficial: Such an Encouragement would " put the Sugar Colonies upon their Induſtry " and Endeavours, to make a Spirit that " might be as wholeſome and as acceptable " as other Spirits, to obtain which, we are " annually at a great Expence of Bullion. "

SINCE the Time of writing this, conſider- able Encouragements have been given for the Importation of Rum into *Britain* and *Ire- land*, which has proved very beneficial to that Branch of Commerce. In thoſe Days there were but two Ways of importing *Britiſh* Rum into *Ireland*, one was by running it, and the other was to ſwear it was *French* Rum; but by an Act paſſed in the fourth and fifth Years of the Reign of his preſent Maje- ſty King *George* II, *Britiſh* Rum was, a- mongſt other unenumerated Goods of Planta- tion Growth, permitted to be imported into that Kingdom directly from the Plantations. The Duty or Exciſe upon *Britiſh* Rum and *French* Brandy, has alſo been regulated ſince that Time; and Brandy now pays four Shil- lings and eight Pence *per* Gallon, and Rum but three Shillings and eight Pence *per* Gallon

for

for Exciſe, beſides Duty *, ſo that Rum pays towards the Exciſe one Shilling *per* Gallon leſs than *French* Brandy.

THIS Difference of one Shilling *per* Gallon with the ſmall Difference of the Duty † it ſeems is not ſufficient to prevent running very large Quantities of *French* Brandy which pays no Duties at all to the Crown; wherefore it is apprehended a farther Abatement or Regulation to fix Rum at three Shillings *per* Gallon for Duty and Exciſe, and Brandy at five Shillings *per* Gallon, will in great Meaſure encourage the Conſumption of Rum, and thereby prevent the Running of ſuch great Quantities of *French* Brandy or Rum either, and ſuch Rum would then pay for Duty and Exciſe above five Times as much as Malt Spirits, which is far from a Parallel. Suppoſe then that ſuch an Encouragement, if granted, ſhould cauſe an Importation of 8000 Hogſheads, or 800,000 Gallons of Rum, inſtead of 5000 Hogſheads, or 500,000 Gallons ſuppoſed to be now annually imported, the Account would ſtand thus,

800,000

* To be paid by the Importer in ready Money, without Diſcount upon Entry before Landing.

† *Vide* Appendix N° 3.

800,000 Gall. at 3 *s. per* Gall. is 120,000 *l.*
500,000 — at 4 *s.* — is 100,000 *l.*

THE Difference in Favour of the Crown by this Branch of the Revenue, would be 20,000 *l. per Annum*, and the *Britiſh* Planters would then find a Vent for 3000 Hogſheads of Rum annually more than they do now, which at twelve Pence *per* Gallon in the Plantations, amounts to 15,000 *l. per Annum*, (beſides Duty, Exciſe, Freight, Commiſſions, and other Charges.) This laſt Sum would of Courſe be returned to the Plantations chiefly in *Britiſh* Produce and Manufactures, in like manner as the Proceeds of the 500,000 Gallons, ſuppoſed to be annually imported, is now returned.

SUCH an extraordinary Encouragement in the Vent of 3000 Hogſheads of Rum, would not only prove beneficial in regard to the Particulars abovementioned, but would of courſe encourage and encreaſe our Sugar Plantations ſo, as to raiſe a greater Quantity of Sugar as well as Rum, and thereby advance the Traffick and Navigation of *Great Britain* in proportion.

SHOULD I be miſtaken in regard to the Advancement of the Revenue by lowering the Exciſe

Exciſe on Rum as here propoſed, and admitting the lowering any Duties, cannot be diſpenſed with at this Time, there is ſtill Room to give ſome further Encouragement for the Importation and Conſumption of this wholeſome and moſt valuable Commodity, by permitting it to be landed, and lay in the King's Warehouſe without paying the Exciſe until ſold, or otherwiſe diſpoſed of by the Importer, as in the Caſe of *Jamaica* Coffee, Arrack, or other *India* Goods. This would eaſe this Branch of Trade to a high Degree, as the Duty and Exciſe on Rum is now paid down upon Entry before landing, and amounts to * four times as much as the firſt Coſt, or neat Value of that Commodity to the Proprietor, inſomuch that the Factors now refuſe to accept of any Conſignments of Rum from the Planters.

And in Caſe the Importer ſhould be inclined to export any Rum, or ſell any to the outward-bound Shipping, it may be done without any Regard to the Duty or Exciſe, and thereby a large Quantity of *Britiſh* Rum may find a Vent inſtead of *French* Brandy, and

* The Duty and Exciſe on 10 Hogſheads of Rum, is about ——— } 200 *l.*
The firſt Coſt, or neat Value, is uſually about 50 *l.*

and ſuch Rum may be afforded to the outward bound Shipping, at two Shillings *per* Gallon, or under; and now two Shillings and ſix Pence, to three Shilings, is uſually given by the outward-bound Ships for *French* Brandy: And ſuch a Vent to the Shipping only, may, in all probability, amount to Thirty thouſand Pounds Sterling *per Annum*, and upwards, without any Prejudice to *Britiſh* Spirits, but altogether in favour of *Britiſh* Subjects, and to the Prejudice of the *French* Nation, our greateſt Rivals in Trade.

CHAP. V.

On the Regulation of Money throughout all his Majeſty's Colonies in America.

THIS is a Matter of a nice, intricate Nature, and I fear it is beyond my Reach; however I ſhall uſe my beſt endeavours to lend a helping Hand to an Affair that calls ſo loudly for help.

ON the firſt Settlement of the *Britiſh* Colonies in *America*, an *Engliſh* Crown was five Shillings Denomination, but the Trade there was carried on chiefly by exchanging one Commodity for another, and with little or no Silver or Gold: Sugar, Tobacco, and Rice, ſerved as a Medium for Trade in ſome of the Plantations. In *Barbadoes* the Merchants kept their Books, and the publick Officers received their Fees in Sugar fixt as a Standard at 12 *s.* 6 *d.* *per* 100 weight; ſo that the Exchange between that Iſland and *England*, varied in Proportion to the Price of Sugar in *England* and

100 *l.*

100 *l.* in *Barbadoes* was ſometimes worth 105 *l.* to 108 *l.* Sterling in *England.*

As the *American* Commerce flouriſhed, foreign Silver and Gold Coins were introduced, and became a Medium for Trade, and Bills of Credit, commonly called Paper-Money, were emitted in ſome of the Colonies by their Governments, to be diſcharged by ſome Tax or otherwiſe, at certain Times to come, which added to their Medium of Trade, and anſwered the Intention of thoſe Colonies *whilſt they kept within due Bounds.*

As the ſaid Silver Coins went by Tale, and were not mill'd, they were clipt to ſuch a Degree, that the Exchange to *England* varied in Proportion, and the Paper-Money alſo varied in Value, and was depreciated in ſeveral of the Colonies, occaſioned by their emitting more than their Trade and Property could bear, or from ſome other Imperfections, and in ſome of the Colonies, ſuch Paper-Money, notwithſtanding its Undervalue, went in Diſcharge of prior Contracts, made when ſuch Money was of a greater Value, and inſtead of varying in Denomination in Proportion to its intrinſick Value with Silver, the Principal Standard in other Countries, they varied the nominal

Price of Silver in proportion to the Value of their Paper-Money; ſo that an Ounce of Silver that formerly went for 6 or 8 *s. per* Ounce, has ſince gone for 28 *s.* Money of *New England per* Ounce, and for 42 *s.* Money of *Carolina per* Ounce; ſo that in Proceſs of Time, almoſt every Province, as well as the Iſlands, varied more or leſs in their Currency, and conſequently in their ſeveral and reſpective Exchanges between *Great Britain*, the Centre of the Plantation Commerce, and thoſe Colonies, which put the whole *American* Trade upon a ſtate of uncertainty, and into ſuch Confuſion, that no Trader could tell how to value his Debts after they were once contracted.

Her Majeſty Queen *Anne* by her Royal Proclamation bearing Date the 18th *June* 1704, did publiſh and declare, "That from and af-
"ter the firſt Day of *January* next enſuing,
"no *Seville*, *Pillar*, or *Mexico* Pieces of
"Eight, tho' of the full Weight of ſeventeen
"Penny-weight and an half, ſhould be ac-
"counted, received, taken, or paid within
"any of the Colonies or Plantations, as well
"thoſe under Proprietors and Charters, as
"under her Majeſty's immediate Commiſſion
"and Government, at above the Rate of 6 *s.*

"*per*

" *per* Piece current Money, for the Diſcharge " of any Contracts or Bargains to be made af- " ter the firſt Day of *January* next; the " Halves, Quarters, and other leſſer Pieces of " the ſame Coin, to be accounted, received, " taken, or paid in the ſame Proportion; and " that the Currency of all Pieces of Eight, of " *Peru* Dollars, and other foreign Species of " Silver Coins, whether of the ſame or baſer " Alloy, ſhould after the firſt Day of *Janua-* " *ry* next ſtand regulated according to their " Weight and Fineneſs, according and in Pro- " portion to the Rate before limited and ſet " for the Piece of Eight of *Seville*, *Pillar*, " and *Mexico*, ſo that no foreign Coins of " any Sort be permitted, to exceed the ſame " Proportion on any Account whatſoever."

In the 6th Year of the ſaid Queen *Anne*, an Act was paſſed for aſcertaining the foreign Coins in her Majeſty's Colonies or Plantations in *America*, whereby it was enacted, " That " if any Perſon within any of the ſaid Colo- " nies or Plantations, as well thoſe under " Proprietors and Charters, as under her Ma- " jeſty's immediate Commiſſion and Govern- " ment, ſhould after the firſt Day of *May* " 1709, for the Diſcharge of any Contracts

" or Bargains to be hereafter made, account, " receive, take, or pay any of the ſeveral Spe- " cies of foreign Silver Coins mentioned in " the before recited Proclamation, at any " greater or higher Rate, than at which the " ſame is thereby regulated, ſettled and allowed " to be accounted, received, taken or paid; " every ſuch Perſon ſo receiving, accounting, " taking, or paying the ſame, contrary to " the Directions therein contained, ſhall ſuf- " fer ſix Months Impriſonment without Bail " or Mainprize, *&c.* and ſhall likewiſe for- " feit the Sum of 10 *l.* for every ſuch Of- " fence, *&c.* But with a Proviſo, that no- " thing in the Proclamation ſhould extend or " be conſtrued to compel any Perſon to re- " ceive any of the ſaid Species of foreign Sil- " ver Coins at the reſpective Rates in the ſaid " Proclamation mentioned."

By the abovementioned Regulation, Silver at 17 *dwt.* 12 *gr.* for 6 *s.* is equal to 6 *s.* $10\frac{2}{7}$ *d. per* Ounce.

And there is a further Proviſo in the ſaid Act of 6th Queen *Anne*, whereby it is declared, " That nothing in the ſaid Act con- " tained ſhall extend, or be conſtrued to re- " ſtrain her Majeſty from regulating and

" ſettling

" ſettling the ſeveral Rates of the Species of " foreign Silver Coins, within any of the ſaid " Colonies or Plantations, in ſuch other Man- " ner, and according to ſuch other Rates and " Proportion, as her Majeſty by her Royal " Proclamation for that purpoſe to be iſſued, " ſhall from Time to Time judge proper and " neceſſary, or from giving her Aſſent to any " Law hereafter to be made in any of the " ſaid Colonies or Plantations ; but that ſuch " farther Regulations may be made, and ſuch " Aſſent given, in as full and ample Manner " to all Intents and Purpoſes, as the ſame " might have been done in Caſe this Act " had not been made, and no otherwiſe, any " thing before contained to the contrary here- " of in any wiſe notwithſtanding."

THE changing the Value of current Money in any Country muſt certainly make a conſiderable Change in many Mens Properties, unleſs due Care is taken *to proportion and aſcertain the old Currency with the new intended Currency.*

BUT this not being fully provided for by the ſaid Proclamation or Act, altho' they extended only to Contracts made after a certain Day to come after the Proclamation, yet as the Contracts made before that Time, remained

under a State of Uncertainty and Difficulty, few of the Colonies have, or could without much Loſs and Confuſion obſerve this intended Regulation to this Day.

Barbadoes indeed ſtruggled through it with much Difficulty and Loſs to many of its Inhabitants, and obſerve it to this Day. The Money-holders lent their Money juſt before the Regulation took Effect, for ſeveral Months without Intereſt, the Borrowers paid it to their Creditors, ſome with Loſs, and ſome without, ſo it paſſed from Hand to Hand, and Exchange, between *England* and that Iſland, fell from 60 to 25 *per Cent.* which proved a great Loſs to ſeveral, and particularly to thoſe who contracted Debts while ſuch Exchange was at 60 *per Cent.* and paid them when it was reduced to 25 *per Cent.* and alſo to thoſe who had light clipt Money upon their Hands. However, ſince this Regulation this Colony has had an extenſive Credit, becauſe every Creditor is ſure his Money will be of equal Value when it is repaid: And the Exchange between that Iſland and *London* is now about 30 *per Cent.* which is near the Proportion between 5 *s.* 3 *d.* the Value of an Ounce of Silver in *England*, and 6 *s.* 10$\frac{2}{7}$ *d.* the Value of an Ounce of Silver in *Barbadoes*. The

THE Exchange of the Leeward Iſlands plays at about 60 *per Cent.* and that of *Jamaica* at about 40 *per Cent.* and varies from Time to Time, according to the nominal Value they put upon their Gold and Silver Coin, and other Incidents.

CAROLINA for the ſame Reaſons, and from a large Emiſſion of Paper-Money, have raiſed their Exchange to 700 *per Cent.* Advance, and *New England* to upwards of 400 *per Cent.* Advance, which has proved a great Loſs *from Time to Time* to ſuch as have given Credit in and to thoſe Provinces, but as ſuch Loſs has happen'd gradually, it has not been felt ſo ſeverely as at firſt View it may appear, and the Price of Silver and Exchange in *New England* has vary'd but little within the laſt four Years.

NEW YORK, the *Jerſeys*, and *Penſilvania*, allow 8 *s.* 6 *d.* to 9 *s.* for an Ounce of Silver, and their Exchange is from 65 to 70 *per Cent.* *Maryland* allows 10 *s.* to 11 *s.* *per* Ounce, and Exchange there is at about 100 *per Cent.* Advance; *Bermudas* is much as *Barbadoes*, and *Virginia* is at 6 *s.* 8 *d.* *per* Ounce, and Exchange there at about 25 *per Cent.*

Now for the better regulating all Money and Exchange throughout all his Majeſty's Co-

lonies

lonies and Plantations in *America*, I would propoſe that there be an equal and fixed Price for Silver throughout all thoſe Colonies and Plantations, and that all Contracts or Bargains from ſome certain Day to come, be made for ſuch Money, and ſuch Money to be accounted, received, taken, paid, ſued for and recovered accordingly. And no Recovery to be made for any Money of different Sorts or Denominations that ſhall be contracted for after ſuch Time, except for ſuch Money, and at ſuch Prices as ſhall be herein after mentioned. This will naturally be called Sterling Money, Proclamation Money, or new Money, and what is now Current, be it what it will, will be called old Currency or old Money. In order to prevent any Loſs or Inconvenience by ſuch a Regulation to any Creditor, Debtor, or Money-holder, I will ſuppoſe the Standard of Silver ſhould be fixed at 5 *s.* 3 *d. per* Ounce, the Price of Silver in Pieces of Eight or Bars; then,

L.

100 new Money would be equal in Value to

L.

130 old Currency in *Barbadoes* and *Bermudas*, and

140 old Currency in *Jamaica*,

160

L.

160 old Currency in the *Leeward Iſlands*,
500 ——————— in *New England*,
165 ——————— in *New York*, the *Jerſeys*, and *Penſilvania*.
125 ——————— in *Virginia*,
200 Paper Money in *Maryland*,
800 ——————— in *Carolina*.

OR in ſuch Proportions as the preſent Currency of the ſeveral and reſpective Colonies ſhall really bear to either of the undermentioned Prices of Silver, as may be found moſt agreeable, *viz.*

s. *d.*

6 10 $\frac{2}{7}$ *per* Ounce, which is equal to 6 *s.* for 17 *dwt.* 12 *gr.* the Price regulated by Queen *Anne*'s Proclamation, confirmed by an Act of Parliament in the 6th Year of her Reign.

s. *d.*

5 6 *per* Ounce, the Price aſcertained for Payment of the Duties on Foreign Sugar, Rum, and Molaſſes imported into the *Britiſh* Plantations in *America*. 6 *Geo.* II. cap. 13.

s. *d.*

5 3 *per* Ounce, may be accounted the Price of Silver in Pieces of Eight or Bars.

s. *d.*

5 2 *per* Ounce, is the Price of *Engliſh* Silver Coin or Sterling.

NOTWITHSTANDING ſuch a Regulation there would ſtill be a ſmall Exchange in the ſeveral Plantations, in Proportion to the Riſque, Charge, and other Incidents attending the tranſporting Money from one Country to another; but every one, for the future, may expect an equal Value upon the Repayment of the Money he ſhall credit, lend, or trade for in the Plantations, *without having the Value of his Property depreciated by any Law or Cuſtom while it is in other People's Hands*; which is the principal Deſign of this Propoſition. And Gold muſt and will always bear a Value in Proportion to ſuch a Standard of Silver: But it is however propoſed, that all Gold Coins, and other Commodities, do paſs for the Satisfaction of all Contracts made or to be made before ſuch a Period of Time, at the ſeveral and reſpective Rates or Prices, and in like manner as they now paſs in each and every Colony reſpectively. And ſhould there be a neceſſity for creating and iſſuing out Bills of Credit, commonly called Paper Money, to anſwer a Medium

of

of Trade, or any extraordinary *Emergency* in any of the Plantations, there may be a Proviſo, that ſome reaſonable Sums, to be limited, may be iſſued or emitted, provided there be a Fund ſufficient to anſwer an Intereſt on all Bills of twenty Shillings Value or more; and likewiſe gradually to pay off, diſcharge, and ſink the ſame within a limited Time. But that nothing in any Act, to be made in any of the ſaid Plantations or Colonies, to extend, or be conſtrued to compel any Perſon to receive any ſuch Bills of Credit or Paper Money in diſcharge of any Debt, or to allow or account the ſame a legal Tender, unleſs ſuch Act ſhall have firſt received the Royal Approbation.

Now ſuppoſe Order ſhould be taken that all Bargains and Contracts that ſhall be made after the firſt Day of *January* next, in any of his Majeſty's Plantations or Colonies in *America*, be made, received, paid, and recovered conformable to the Act paſt in the 6th Year of the Reign of Queen *Anne*, entitled, An Act for aſcertaining the Rates of foreign Coins in her Majeſty's Plantations in *America*: And that all Bargains and Contracts made or to be made in the ſaid Plantations or Colonies before that time

time be paid, received, and recovered at the current Value or Rate that the current Moneys, of any kind or nature ſoever, actually bore on the firſt Day of *February* laſt in the ſaid Plantations or Colonies reſpectively, in Proportion to 6 *s.* for 17 *dwt.* and 12 *gr.* or 6 *s.* 10 *d.* $\frac{2}{7}$. *per* Ounce, the Price of Silver aſcertained by the ſaid Act. And that the Rates or Value of all ſuch current Money, as it ſtood on the ſaid firſt Day of *February* be ſettled and aſcertained by the Governor and Council of each Province or Colony reſpectively, or by ſome other Authority.

This Regulation would be no ways prejudicial to any Debtor, Creditor, Legatee, Annuitant, or any other Perſon whatſoever; ſince the Money of all ſorts that is now Current, or that may hereafter be emitted as above propoſed, will paſs at its reſpective Value, according to Contract, to a fixt Standard of Silver, in like manner as Moydores, Guineas, and other Coins, or as *India* Bonds and other publick Securities now paſs in *Great Britain*.

On the other hand, ſuppoſe the ſaid Proclamation and Act ſhould be attempted to be put in Execution, without any Regard to Contracts made before ſuch an Attempt, the greateſt Con-

Confuſion muſt enſue in ſome of the Colonies; ſince in *New England* and *Carolina* every Debtor, to comply with that Act, without ſome further Proviſo, muſt pay the value of 4 or 500 Guineas for every 100 Guineas he contracted to pay, or ſtands chargeable with, by means of any Legacy, Annuity, or otherwiſe, *even if it was but a few Months before:* or to ſpeak in other words, he muſt pay four or five times as much as he ought to pay.

CHAP.

CHAP. VI.

On Intereſt upon Money in Colonies.

INTEREST upon Money lent, or otherwiſe credited in *America*, ſeems to want ſome Regulation in ſome of the Colonies, eſpecially in the Sugar Iſlands, where Intereſt runs at 8 and 10 *per Cent. per Annum*; except at *Antigua*, which Iſland has lately reduced it to 6 *per Cent.*

HIGH Intereſt may be convenient and neceſſary in new ſettled Colonies, where the Riſque is great, and the Profits anſwerable.

LOW Intereſt in all Countries that are well ſettled and eſtabliſhed, is beneficial to the landed Intereſt, or landed Property, and the landed Property of a Colony ought to be preferred by the Mother Country before the Uſurers Intereſt; becauſe the Produce of any Colony can be afforded cheaper where Intereſt is low, than where it is high, as Experience

rience hath ſhewn in the Caſe of the *French* and *Britiſh* Sugar Iſlands.

HIGH Intereſt in Sugar Plantations, where the Produce of the Land is reduced to a low Price, and any large Sum is owing, will infallibly ruin the landed Debtor, ſooner or later, in Proportion to the Sum he owes, which has been the unfortunate Caſe of many of our Sugar Planters.

SHOULD Intereſt be lower in the Colonies, the Planters Security would be better, and as long as Sugar, or any other valuable Commodity is raiſed in the Plantations, Neceſſaries will be carried thither, and in Courſe of Time, with a low Intereſt, long Credits may be out of Uſe, and every Ship may then carry Home the Proceeds of her Cargo, which will anſwer the Intention and Intereſt of the *Britiſh* Merchant better than to leave his Trading-Stock in the Colonies at a high precarious Intereſt.

SINCE the natural Intereſt of Money in *England* is now at 3 and 4 *per Cent.* I ſhould think 6 *per Cent.* a full Intereſt in any of our *American* Colonies; but the Fall of the Produce of the Sugar Iſlands, and the Calamities the Planters have of late Years laboured under, have made ſuch a Change in Property

in ſome of the Iſlands, that the publick Officers, Lawyers and Uſurers, have gained ſuch a Superiority over the landed Intereſt, that the poor Planters can't hope for any Relief in this particular, unleſs the *Britiſh* Legiſlature ſhall in their great Wiſdom interpoſe, and ſettle Intereſt at once throughout all his Majeſty's Colonies and Plantations in *America* at 6 *per Cent.* upon all future Contracts. This may ſeem the more reaſonable, as large Sums are now lent to ſome of the richeſt Planters at an Intereſt of 5 *per Cent.* only, which enables them, in many Inſtances, to engroſs the Lands of the poorer Sort of Planters, who are obliged to pay 8 and 10 *per Cent.* Intereſt, until they quit their Habitations, and ſometimes the Iſlands, and thereby abate the Strength of ſuch Colonies.

The common Intereſt in the *French* Sugar Iſlands is but 5 *per Cent.* and that as Uſury is diſcouraged, and the Dealers that way call it *Rent*; and this low Intereſt may be juſtly eſteem'd one of the Cauſes of the great Increaſe of their Sugar Colonies, and particularly in encouraging their poorer ſort of Planters to ſettle and improve their new Plantations.

If there ſhould be an Inſtance where any Colony ſhould find it for their Advantage at any time hereafter, to give more Intereſt than what is here propoſed, there may be a Proviſo, that a Law may be made in ſuch Colony to allow ſuch Intereſt as the Demands of the Colony may require, but to be limited to ſome ſhort Term of Years, or not to be in Force until it ſhall receive the Royal Aſſent.

CHAP. VII.

Touching the Duty of 4 ½ per Cent. *paid in* Barbadoes *and the* Leeward Iſlands.

THE Produce of *Barbadoes* and the *Leeward Iſlands* (but not *Jamaica*) pay this Duty of 4 ½ *per Cent.* on its being ſhipped off. It was given by the Inhabitants in the Year 1662 to his Majeſty King *Charles* the Second, his Heirs and Succeſſors for ever, and by the Iſland of *Barbadoes* for the following Uſes, *viz.*

For maintaining the Honour and Dignity of his Majeſty's Authority there.
The publick Meeting of the Seſſions.
The often Attendance of the Council.
The Reparation of the Forts.
The building a Seſſions Houſe and Priſon.
And all other Charges incident to the Government.

BUT little Benefit, in Proportion to the Burthen, has hitherto accrued from this Duty to the Inhabitants of this Iſland, who have been, and ſtill are obliged to have recourſe to other Methods to raiſe Money for moſt of the Uſes for which this very Duty was given; and ſome time paſt great Abuſes had crept into the Management of it; but upon proper Repreſentations being made, new Orders and Regulations were ſent over in order to reform thoſe Practices for the future, and to eaſe the Planters who pay this Duty.

THERE is payable out of this 4 ½ *per Cent.* 1000 *l.* Sterling *per annum* to the Heir of the firſt Proprietor, and 2000 *l.* Sterling *per annum* to the Governour of *Barbadoes*, and it likewiſe pays the Officers who have the Care of this Duty and the Acts of Trade, and alſo of the Duties laid on certain * enumerated Commodities carried from one Plantation to another.

THIS Duty of 4 ½ *per Cent.* is rather the more burthenſome upon the Sugar Trade, as it is in effect paid altogether by the Sugar Planter, and that too, upon his improved and manufactured Sugar as well as the raw or dead Produce, and

* 25 Car. II. *Cap.* 7. *Sect.* 3.

conſequently upon the Value of the annual Produce of his Buildings, Negroes, Horſes, Cattle, and other Stock on his Plantation, which in *Barbadoes* uſually coſts, and is actually worth twice or three times as much as the bare Land. There are Numbers of Inhabitants, as well *Jews* as *Chriſtians*, who have a great Number of Negroes and other large Properties in theſe Colonies, that do not pay a Penny of this publick Duty. A Duty to be raiſed upon Negro Heads and the Towns in *Barbadoes*, according to the uſual Cuſtom of raiſing Taxes there, to anſwer every Purpoſe of this Duty, would be more equal, as Matters are now circumſtanced; ſince every one would then pay an equal Portion of the publick Charge, and then the Planters Quota of 10,000 *l.* to be raiſed in *Barbadoes* in that manner, would not amount to much more than one third of what he now pays to raiſe the like Sum, as may appear from the following Calculations, *viz.*

SUPPOSE

SUPPOSE a Plantation in *Barbadoes* may make

		l.	*s.*
50	Hogſheads of Sugar (Clay'd and Muſcovado together) to pay for the ſaid Duty of 4 ½ *per Cent.* 9 *s.* *per* Hogſhead, according to the preſent Regulation,	22	10
60	Hogſheads of Rum at 4 *s.* *per* Hogſhead.	12	
		34	10

SUPPOSE there may be 100 Negroes to make the above Sugar and Rum.

		l.	*s.*
100	Negroes at 2 *s.* 6 *d.* *per* Head.	12	10

		l.
2 *s.* 6 *d.* *per* Head on 60,000 Negroes, the uſual Number for which Taxes are paid, will amount to		7,500
The Proportion of the Towns, *Jews*, and Patent Officers to the above Sum may be computed at		2,500
Then the whole Tax will amount to		10,000

So that 12*l.* 10*s.* on Negroes (without any regard to Windmills) will be the Planter's Quota to raiſe 10,000*l.* as above; and the 4 ½ *per Cent.* Duty ſeldom raiſes ſo much *per annum*, altho' the Planter's Quota amounts to 34*l.* 10*s.* as above. And there are ſeveral Planters in the Windward Sugar Iſlands who make three or four times the abovementioned Quantity of Sugar and Rum with a proportionable Number of Negroes.

The ſaid Sum of 10,000*l.* thus to be raiſed on the Inhabitants in general, may ſtill anſwer the following Purpoſes, *viz.*

	Sterling Money.	*Barbadoes* Money.
Houſe Rent in *Barbadoes*, and Officers, including the whole Salary of the Surveyor-General of the 4 ½ *per Cent.* now all paid in *Barbadoes.*	2550	3315
To the Heirs or Aſſigns of the E. of *Carliſle* firſt Proprietor.	1000	1300
To the Governor of *Barbadoes*	2000	2600
	5550	7215
There will then remain for other Uſes.	2142	2785
Total	7692	10,000

THE Surplus will then be above 2000 *l.* Sterling; Part of which may be applied towards fortifying the Iſland, and making a good Harbour at *Bridge-Town for the Security of Shipping againſt Weather or Enemies.*

THE *Leeward Iſlands* may be accounted for much in the ſame manner as *Barbadoes*, ſaving the Annuity to the firſt Proprietor and the Surveyor-General's Salary.

SUCH a Tax as here propoſed would alſo be more agreeable to the Cuſtom of *Great Britain*, where perſonal Eſtates are taxed as well as Lands for the Subſiſtance of the Government, and *every one* pay their Proportion towards the publick Expence.

IT was propoſed the laſt Seſſion of Parliament by a noble Lord in one Houſe and by a worthy Member in the other, that this burthenſome Duty of 4 $\frac{1}{2}$ *per Cent.* be taken off. And it was further propoſed, that a Sum of Money, and a handſome Sum too, be paid by the Government as a full Equivalent to all thoſe who have a Right in, or to the ſaid Duty. This, no doubt, would be a great Encouragement to the Planters of thoſe Windward Iſlands, and enable them to give a helping hand towards turning the Scale of the Sugar Trade in our Favour.

THE

THE *French* coin ſmall Species of Silver in *Old France* for the particular Uſe of their Colonies, in order to pay off their Governours and other publick Officers, and eaſe their Trade. And ſhould there be Silver and Copper Money coined in *England*, and ſent to our Plantations for the ſame Purpoſes, it would not only eaſe our Planters, but would alſo revive and nouriſh the Trade of our Colonies to the great Benefit of their Mother Country. And this may be done from ſuch Duties as may ariſe upon foreign Sugar, Rum, and Molaſſes, and other foreign Products imported into his Majeſty's Plantations in *America*, or from ſuch other Fund as may be found moſt proper.

APPENDIX.

N° 1.

The Caſe of the Britiſh *Sugar Colonies in the Year* 1739.

THE preſent Situation of the Trade of the Sugar Colonies in general is now ſo well known as to need no Proof, that *Great Britain* has near loſt that Branch of Trade which concerns the ſupplying of *Hamburgh*, *Holland*, *Flanders*, the *Baltick*, and the *Mediterranean* with Sugar.

THE *Britiſh* Sugar Iſlands have for many Years paſt raiſed Sugar ſufficient to anſwer the Demands of *Great Britain* and *Ireland*, and when they had a Vent for it, raiſed a conſiderable Surplus for Re-exportation, inſomuch that *Great Britain* from the Year 1713 to 1718, exported about 18,000 Hogſheads *per annum* out of about 62,000 Hogſheads imported of ten hundred Weight neat to the Hogſhead; and as the Home-conſumption

hath

hath gradually increaſed, ſo from that Time the Sugar Planters have not only made Sugars ſufficient to anſwer the Demand of the Home Market; but whilſt they had any Exportation, imported a conſiderable Surplus to anſwer the Demands of Foreign Markets.

FROM the Year 1728 to 1733 there was above 93,000 Hogſheads of Sugar imported *per annum*, of which about 14,000 were re-exported, including *Ireland* and the Plantations; but the Remainder being much more than was wanted for the *Britiſh* Conſumption, the Price was bore down to 18 *s.* 16 *s.* and 11 *s. per* Hundred, after having paid above 8 *s. per* Hundred for Cuſtom, Freight, and other Charges, which left to the Planter or Merchant Adventurer not above One Half-penny, or at moſt a Penny *per* Pound for his Sugars.

THESE low Prices of Sugar, which held to the Year 1736, except in ſome very few and ſhort Intervals, put a Damp upon the Progreſs of the Sugar Planters, and ſeveral of their Plantations were flung up and abandoned, and now lie wholly uncultivated, and others are under-managed for want of a ſufficient Supply of Negroes, and other Neceſſaries; and

and the Importation of Sugar into *Great Britain* hath diminiſhed above 15,000 Hogſheads *per annum* for the laſt Five Years.

GREAT BRITAIN from the Year 1715 to 1719 exported to Foreign Markets only about 17,000 Hogſheads of Sugar *per annum*; and from the Year 1733 to 1736 exported not more than 2,300 Hogſheads *per annum*; and in the Year 1737 not 450 Hogſheads, and now there is little or no Sugar re-exported from *Great Britain*, except to *Ireland*, which is a Home-conſumption; all which appears by the Accounts in Appendix (A) to this Caſe.

THE *French*, our greateſt Rivals in the Sugar Trade, ſupply with their Sugars all the Foreign Markets, that were uſed to be ſupplied by the *Britiſh* Subjects, to the Amount of ſeveral hundred Thouſands of Pounds Sterling *per annum*, whereby their Sugar Plantations are arrived to a moſt flouriſhing Condition.

BEFORE the Year 1716 no *French* Sugars were known to be imported into *Hamburgh*, but from that Time they have gradually increaſed in ſupplying that City, and now furniſh it with 30,000 of their Hogſheads of Sugar *per annum*; and there is ſuch a vaſt Quantity of *French* Sugars imported into *Holland*, that they

they are daily erecting new Sugar-Houſes in all their Towns, without the Help or Want of any Sugars from us.

THIS Increaſe of the *French* in their Sugar-Trade, it is apprehended, is owing chiefly to their Alteration of their Edicts, or Acts of Trade, and other Encouragements, whereby their Subjects get their Sugar earlier to Market, and cheaper than the *Britiſh* Planters can do, ſo long as they are compelled to bring and land their Sugars in *Great Britain*, before they can carry them to Foreign Markets; by which Means *Britiſh* Sugars have been loaded with the Expence of a double Voyage, double Freight, double Commiſſion, which with the extraordinary Charges attending thereon from the Port of *London*, the principal Magazine of our Sugar, amount to from 20 to 80 *l. per Cent.* according to the Price the Sugar may be at, as appears by the Account in Appendix (B); beſides the Diſadvantage of coming ſo much later to Market; and by which means the *French* are, as our Laws now ſtand, enabled to underſell the *Engliſh* very conſiderably.

THE Liberty of a direct Exportation of our Sugars to the ſeveral Foreign Ports in *Europe*, under the Reſtrictions in the Bill now depending,

depending, is the moſt probable Means of putting the *Britiſh* Subject in a Capacity of once more diſputing foreign Markets with the *French*; but without ſuch a Liberty, there is not the leaſt Probability of regaining that moſt valuable Branch of Commerce.

THE *French* have a Liberty of a direct Exportation not only of Sugars, but of all other their Plantation Produce to *Spain*, and by the Situation and Privileges of the Ports of *Dunkirk* and *Marſeilles*, the *French* have in Effect the Advantage of a direct Exportation of all their Plantation Products to the Northern as well as Southern Parts of *Europe*.

However uſeful the Acts of Trade, with regard to the Clauſes reſtraining the Exportation of Sugars directly to foreign Markets, might have been at the Time they were paſſed, and for ſome Time after; yet the Sugar Trade in general is ſince ſo much altered, and now ſtands upon ſo different a Footing, that thoſe Clauſes, if not altered, muſt unavoidably diminiſh the *Britiſh* Shipping and Navigation, and prevent our having any Share in the Foreign Sugar Trade, contrary to the plain Intent of the Legiſlature, and in direct Oppoſition to the Act of Navigation; whilſt the naval Power of

France,

France, together with their Trade in *America*, will be thereby augmented. And the ſame Cauſes which ſtreighten the *Britiſh* Commerce, will naturally enlarge the *French*; and the Naval Power of either Nation will thrive or languiſh, in the ſame Degree as their Commerce gathers or loſes Strength.

OUR Sugar Colonies, if preſerved, muſt always be dependent on *Great Britain*; and none of the Products of thoſe Iſlands interfere with the Trade of their Mother Country, but, on the contrary, ſome of them are of the greateſt Uſe in the Home Manufactures.

NUMBERLESS Artificers and Manufacturers at home are employed in the ſeveral Branches of Trade dependent on the Sugar Iſlands, which take off from *Great Britain* very great Quantities of Woollen, Linen, Corn, Hoops, Leathern, Iron, Copper, Lead, and other Manufactures, not only directly to the Sugar Plantations, but alſo by Way of *Madeira*, *Africa*, and the Northern Colonies, in Exchange for Wine, Negroes, Fiſh, and other Goods, for the Uſe of thoſe Iſlands; all which maintain and ſupport a large Branch of the *Britiſh* Navigation: Which ſhews, that the Manufactures, Traffick, Treaſure and Power

of

of *Great Britain* depend in great Meaſure on the Fate of our Sugar Iſlands.

GREAT BRITAIN can never want a ſufficient Supply of Sugar at a reaſonable Price, ſince there is Room enough in the *Britiſh* Sugar Iſlands to make more Sugar than all *Europe* conſumes.

SUGAR is as cheap in *Old France*, ſince that Nation had this Liberty, as ever it was before; and yet that Nation in general, hath been great Gainers by it. The Province of *Carolina* hath increaſed largely in Produce and Navigation, ſince it hath had the like Liberty in regard to Rice, chiefly by that Encouragement; and yet, notwithſtanding, the Price of that Commodity is no-ways advanced in *Great Britain*, nor the Quantity of Rice imported into *Great Britain* decreaſed.

THE Proceeds of ſuch ſurplus Sugars may amount to many Thouſands of Pounds Sterling, which will of courſe center in *Great Britain*, to be laid out in *Britiſh* Manufactures, or remain here; and the Ships employed in the direct Exportation thereof, being reſtrained to come to *Great Britain* before they go back to *America*, no Danger can be apprehended of evading the Acts of Trade, by carrying Goods

of the Produce of *Europe* directly to the Plantations, without being firſt landed in *Great Britain*, according to Law.

As the *French* as well as the *Engliſh* have each of them Lands enough in their Hands to produce as much Sugar as will ſupply the whole Conſumption of *Europe*, it is very evident, that in a ſmall Courſe of Years one or other of them muſt become Maſters of the Trade, and beat the other out of it.

It is very apparent, that the *French* are ſenſible of this, and have ſuch a watchful Eye upon this Trade, that they neglect no Opportunities of encouraging their own People to maintain the Competition, and give them every Advantage over ours that opens itſelf to them; and if the *Britiſh* Legiſlature think this Trade worth their keeping, they muſt do ſo too, and give the Planter all the Aid and Aſſiſtance in their power.

With this Aid the *Britiſh* Planters and Merchants are ſanguine enough to believe that they are a Match for the *French*, and that they can afford to ſell their Sugars at a Foreign Market as cheap as they; but without it they can't long ſupport the Struggle.

The

THE Criſis now comes on apace; and therefore it ſeems neceſſary that ſome vigorous Meaſure ſhould be immediately taken, and a new Plan formed, that is better accommodated to the preſent Circumſtances of Things; or in a little Time it may be too late; for if once this Trade ſhould be fixed in the new Chanel the *French* have got it in, it will then be too late to think of bringing it back.

THE *French* have been long intent upon drawing it to themſelves, and have got too great a Start upon us already.

A LIBERTY of carrying our Sugars directly to a Foreign Market, free from the Charge, Incumbrances and Reſtraints that at preſent lie upon us, ſeems to be immediately neceſſary in order to keep this Trade from being wreſted from us.

FOR this Purpoſe a Bill has been brought in, and paſſed the Honourable the Houſe of Commons, and which Bill (if paſſed into a Law) as it is humbly hoped it will, will be a Means once more of regaining the Foreign Sugar Trade.

THE Objections that have been made to this Liberty of a direct Exportation, though they are many in Number, carry very little,

if any Weight, with them.——The moſt material are theſe

OBJECTIONS.

Object. I. THAT our Sugar Iſlands now make as much Sugar as they can; and therefore can't ſpare from *Great Britain* any Sugar for foreign Markets.

Anſw. This Objection may ſerve to amuſe thoſe who have little or no Knowledge of the Sugar Iſlands; but to ſuch as are acquainted with them, it is abundantly evident, that the *Britiſh* Sugar Iſlands can make more than treble the Quantity they now do; and ſhould they increaſe in growing of Sugar, *Great Britain* would be more certain of a ſufficient and conſtant Supply, than if they remain confined to the Quantity neceſſary for a Home Conſumption; becauſe dry Weather, Loſſes at Sea, and other Caſualties, would be more effectually felt in a ſmaller Quantity than in a greater; and *Great Britain* would naturally have the Preference in caſe of a Scarcity.

Object.

Object. II. That the Liberty desired will raise the Price of raw Sugars in *Great Britain* to an unreasonable Height, and be prejudicial to the Sugar Manufactury here, by raising the Price of refin'd Sugar at Home, and preventing the Exportation of it to foreign Markets.

Answ. There can be no room to suppose, but that if Sugar should bear a higher Price here than at foreign Markets, the Sugars will be imported into *Great Britain,* and not sent Abroad, till the Home Demand is satisfied; so that it is conceived, the Bill now depending, if passed into a Law, can have no Operation at all, but when the Price of Sugar is low in *Great Britain:* for ever since the *French* began to rival us Abroad, the Price of that Commodity has been reduced in foreign Markets. This is the Case of all Competitions in Trade; and in these Circumstances of the Sugar Trade, it would be in vain for the *British* Planter and Merchant to pretend, by the Liberty proposed, to raise the Price of Sugar to an unreasonable Height here. If they could effect it, this would be even prejudicial to themselves, and hurt the Consumption: All that they aim at, is to prevent the sinking of that Commodity so low, that the Planter cannot afford to bring

it to Market. Whenever this happens, the Quantity will decreaſe of courſe, and the Price muſt riſe; ſo that the raiſing the Price of Sugar to an extravagant Height, is more to be apprehended from thoſe Means that tend to ſtreighten and leſſen the Number of our Sugar Settlements, than from thoſe that tend to increaſe and inlarge them; for a regular and conſtant Demand of any Commodity will always occaſion a regular and conſtant Supply, and at a moderate living Price.

As to the Sugar Manufactury of *Great Britain*, it was always abundantly ſupplied; and the Price of refin'd Sugar was never at an unreaſonable Height, even when we had the largeſt Exportation of raw Sugars to foreign Parts, to the Amount of Twenty-Nine Thouſand Hogſheads in one Year. And, to ſhew how little Reaſon there is to apprehend any great Riſe of refin'd Sugars from the Bill now depending, it may be obſerved, that raw Sugars muſt riſe or fall 11 *s. per* Hundred to affect the Price of refin'd 2 *d. per* Pound. When the former ſells at 25 *s. per* Hundred, the latter may be, and is afforded at 8 *d.* or 9 *d.* a Pound; raw Sugars muſt therefore riſe from 25 *s.* to 36 *s. per* Hundred to bring the Price of refin'd

to

to 10 *d.* or 11 *d.* a Pound *; a Price never to be expected, unleſs in Times of the greateſt Scarcity. On the other hand, if raw Sugars ſhould fall 11 *s. per* Hundred from 25 *s.* as it did in the Year 1732 and 1733, and remain ſo low for a Continuance of Time, the *Britiſh* Sugar Trade muſt be loſt.

With regard to the Exportation of refin'd Sugars, it is very remarkable, that though an additional Bounty is allowed upon the Exportation thereof, and though little raw Sugar has been exported for two or three Years paſt, yet the Quantity of refin'd Sugar exported to foreign Markets is leſſen'd, inſtead of being increaſed; ſo that the Exportation of refin'd Sugars ſeems to be no way affected by the Liberty propoſed, the Conteſt between us and the *French* not being who ſhall ſupply foreign Markets with refin'd, but with raw Sugars; and as the *Dutch* and *Hamburghers* can and do refine as well, if not better, than the *Britiſh* Subjects, they are furniſhed with thoſe Materials for doing it by the *French*, which we formerly furniſh'd them with, and might do ſo again by the Liberty granted in the Bill.

* *Vide* Appendix B.

Object. III. That this Liberty will be prejudicial to the Trade and Navigation of *Great Britain.*

Answ. It is apprehended, the very Reverse will be the Consequence of this Liberty, because the more Vent there is for Sugar at Foreign Markets, the more Sugar will be made in our Plantations, and consequently more Negroes and other Materials for making of Sugar will be sent to the Sugar Islands, which have taken off from *Great Britain* within the Term of twelve Years upwards of the Value of Five Millions of Pounds Sterling, besides another Million and a half that went to *Africa* within that Term; all which in a Circulation of Trade must have employed great Numbers of *British* Ships and Seamen, which will naturally increase or diminish in Proportion to the Quantity of Sugar raised in our Sugar Islands; and it is provided by the Bill, that no Ships are to be employed in this particular Branch of Trade, but such as are built in *Great Britain*, and navigated according to Law; and such Ships are to return to *Great Britain* within a limitted Time after the Delivery of the Cargo at any Foreign Port,

Port, before they return to *America*; and in this Caſe the Sugars, which, when we had an Exportation, uſed always to be exported in Foreign Bottoms, will be carried in *Britiſh* Bottoms.

Object. IV. THAT the Ships employed in this Trade will be refitted at Foreign Ports, and the Seamens Wages paid there.

Anſw. THIS may be urged in regard to every Branch of Trade carried on from *Great Britain* to any Foreign Ports, with much greater Strength than in the preſent Caſe, becauſe the Ships who carry Sugars to Foreign Markets under this Bill are obliged to return to *Great Britain* within Eight Months, which the Ships concerned in any other Branch of Trade are not obliged to do; and conſequently they are not under the ſame Neceſſity or Temptation to refit, as Ships in other Branches of Trade may.

BESIDES, if they refit abroad, they muſt be at a much greater Expence than if they did it at home; for when they refit at home, they diſcharge all their Sailors, one only excepted: Whereas, if they refit abroad, they muſt have all their Sailors: Whoſe Wages and Proviſion will

will more than over-balance what they might otherwiſe ſave in refitting there: And as to the Seamens Wages, the Bill provides, that no more than one half thereof ſhall be paid before the Ship returns to *Great Britain*.

But ſuppoſe they ſhould refit and pay abroad, the Expence thereof cannot amount to one tenth of the Value of the whole Cargo, which will be altogether paid for by the Foreign Conſumer; ſo that the other nine tenths will even in that Caſe centre in *Great Britain*, by Bills of Exchange or otherwiſe; great Part of which will be laid out in *Britiſh* Produce and Manufactures, neceſſary for the raiſing more Sugar, and thereby pay the *Britiſh* Manufacturer, and the Freight of the whole Voyage, and alſo for the whole Labour in raiſing the Sugar out of the Money thus raiſed upon Foreigners by means of this Liberty.

Object. V. That this Liberty, if granted, would be of no Uſe, ſince the *French* would notwithſtanding ſtill underſell us in Foreign Markets.

Anſw. This Objection gives up the Foreign Sugar Trade as abſolutely loſt, and therefore oppoſes any Means being uſed to retrieve it; the

Sugar

Sugar-Planters and Merchants are of a different Way of thinking, and by the Help of a direct Exportation, not only hope to ſhare with the *French* in this Trade, but to beat them out of it: for with this Liberty they are of Opinion they ſhall be able to underſell the *French*, and they hope it will ſoon be put to the Trial whether they are or not.

When we had an Exportation to Foreign Markets, all the Sugars ſent abroad were chiefly exported from the Port of *London*, and came to the Foreign Market loaded with the increaſed Charges mentioned in the Calculations contained in the Appendix; and yet thoſe Sugars were ſold in Foreign Markets as cheap as the *French*: if therefore thoſe Charges are taken off by a direct Exportation, it neceſſarily follows, we ſhall be thereby enabled to underſell the *French*.

Object. VI. That the Sugar Colonies make more Sugar now than they did formerly; therefore they ſtand in Need of no new Encouragement.

Anſw. The Conſumption of Sugar is greatly increaſed, and the *Britiſh* Planters have increaſed their Sugar Settlements, and

broke

broke up new Lands, in proportion to the Demand: But the *French* having rivalled them in this Trade, and beat them out of Foreign Markets, the *Britiſh* Planters were forced to deſert and throw up many of their Settlements; and from that Time they have gone on decreaſing, and the *French* increaſing, in proportion; and if Matters go on for a few Years longer in the ſame Way, we ſhall not raiſe Sugar enough for our own Conſumption, but muſt purchaſe that Commodity from *France*, as we now do all the Indigo we uſe: But encouraged by the direct Exportation given by this Bill, the Planters would again increaſe and extend their Settlements, and make Sugar ſufficient to anſwer every Demand of our own and the Foreign Markets too.

Object. VII. THAT the *Britiſh* Subjects may, as the Law now ſtands, ſend their Sugars by the Way of *Cowes* to Foreign Markets for the Charge of $2\frac{1}{2}$ *per Cent.* of the groſs Amount of the Cargo; and therefore any Law for a direct Exportation is unneceſſary.

Anſw. THIS Objection proceeds upon an imaginary Computation, there having been no Inſtance ſhewn of any Sugars exported by the Way

Way of *Cowes*.—It has indeed been done in Rice; but they are Commodities of a very different Nature, and the Expence of landing and reſhipping Sugars is much greater than that of Rice, beſides the Damage Sugar is liable to, by having the very Quality of it altered in their moving, the Molaſſes at the Bottom again intermixing with, and ſpoiling the upper Part of the Sugar; and likewiſe from the Waſtage Sugar (which is in the Nature of an eſſential Salt) is liable to in the ſhifting and moving; beſides, from the niceſt Calculations that have been made for this Purpoſe, it is apprehended, that Sugars could not be exported by the Way of *Cowes*, but at an Expence of 10 *per Cent.* upon the neat Value or Proceeds of the Sugars to the Owners thereof *.

But ſuppoſing the Fact was as here ſtated, yet every ſingle Objection that is made againſt the Bill for a direct Exportation, lies, not only with the ſame, but much greater Strength, againſt carrying Sugars by Way of *Cowes*; becauſe Ships going by the Way of *Cowes* would not be liable to any of the Reſtrictions laid by this Bill, nor be under any Obligation of returning to *Great Britain*.

So

* *Vide* Appendix (B.)

So that let the Expediency of this Bill be tried upon the footing of this Objection:—On the one hand, by the Help of a direct Exportation, the Planters and Merchants think they ſhall be able to regain the foreign Sugar Trade;—but, without it, they can ſee nothing but certain inevitable Ruin and Deſtruction upon the whole Sugar Trade of this Kingdom; ſo that, if they are in the Right, the Conſequence of denying them this Liberty muſt be the entire Loſs of the Sugar Settlements (and particularly that valuable Iſland *Jamaica*) to this Kingdom, and of all thoſe many and great National Benefits and Advantages ariſing from them, and be the Occaſion of fixing the whole Sugar Trade of *Europe* in the Hands of the *French*.—Whereas, on the other hand, if the Planters ſhould be miſtaken, no poſſible National Inconveniencies could ariſe from the Experiment being tried, becauſe they can do the very ſame Thing now, by touching and landing at *Cowes*, and that not only without being under any of the many Reſtrictions provided by this Bill, but, if this Objection ſpeaks Truth, at the inconſiderable Expence only of $2\frac{1}{8}$ *per Cent.*

UPON the Whole therefore, and as this Bill is propoſed only to be a temporary one for 5 Years, and as it will be in the Power of the Legiſlature, if any unforeſeen Inconveniency ſhould ariſe from it, to ſhorten its Duration, and as the Advantages propoſed by it are of ſo great and ſo momentous a Nature, and the Diſadvantages alledged ſo very inconſiderable;

It is humbly hoped the Experiment ſhall be tried, and that the Bill granting Liberty of a direct Exportation of Sugars, under the Reſtrictions therein mention'd, ſhall paſs into a Law.

APPENDIX (A).

An ACCOUNT *of the Quantity of Hogſheads of Sugar Exported in a* Medium per Annum *for 7 Years from* Chriſtmas 1715, *to* Chriſtmas 1722; *and for 7 Years from* 1729, *to* 1736, *diſtinguiſhing the firſt four Years, and the laſt three Years in each Term; and alſo of the Quantity Exported in the Year* 1737, *taken from the Cuſtom-Houſe Books, and calculated at* 10 C. per *Hogſhead.*

	Hogſheads of Raw Sugar at an Average *per Annum.*					Refined Sugars at an Average *per An.*		
	1715 to 1719	1719 to 1722	1729 to 1733	1733 to 1736	1736 to 1737	1715 to 1722	1729 to 1736	1736 to 1737
To *Holland*	5961	2050	2178	232	4	27	328	62
Germany	6994	3258	3978	251	70	22	66	8
Flanders	1990	1528	1243	192	40	3	280	10
The *Baltick*	559	307	917	379	57	12	42	5

Total to the Northern Ports as above —	15504	7143	8316	1054	171	64	716	85
To the *Mediterranean*, and other Southern Ports	1080	306	568	101	87	368	402	83
Total to Foreign Markets, as above —	16584	7449	8884	1155	258	432	1118	168
To *Ireland* — — —	1960	1596	3267	4602	3740	118	381	581
To the *Britiſh* Plantations, *Alderny*, *Guernſey*, *Jerſey*, *Africa*, and the *Eaſt-Indies*	36	19	41	25	80	72	494	384
Total Exported — — —	18580	9064	12192	5782	4078	622	1993	1133

Sugars imported. *vide p.* 105.

N. B. *By the Accounts given in from the Cuſtom-Houſe, the whole Exports to foreign Markets*, Ireland, *and the* Plantations, *are added up together; but by this Account they are ſeparated, whereby the Declenſion of the Foreign Exportation, and the Increaſe of the Exports to* Ireland *are diſtinguiſhed and put in a clear Light.*

APPENDIX (B).

An ACCOUNT *of the Sale of* 10 *Hogſheads of Sugar in* London, *Calculated at* 25 s. 20 s. 16 s. 13. s. *and* 11 s. *per* Hundred.

N° (I.) at 25 *s. per* C.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
To Cuſtom of 120 C. at 3 *s.* 6 *d. per* C. abate 5 *per Cent.*	19	19	00			
Bill Money, Primage and Poſt	0	3	6			
Lighterage and Wharfage 9 *d.* Porterage 10 *d.* Cooperage 6 *d.* is 2 *s.* 1 *d. per* Hogſhead	1	0	10			
Land-Waiters 3 *d* Primage 6 *d.* Peerage 1½ is 10½ *d. per* Hogſhead	0	8	9			
Warehouſe Rent 6 Weeks, at 3 *d. per* Hogſhead *per* Week	0	15	0			
Freight on 120 C. at 3*s.* 6*d.*	21	0	0			
	43	7	1			
Commiſſion and Brokerage 3 *per Cent.*	4	10	0			
Inſurance on 125 *l.* at 4 *per Cent.* and Policy, being the Medium between *Jamaica* and the other Iſlands	5	4	6			
Charges				53	1	7
Net Produce to the Proprietor				96	18	5
Amount of the Sale of 10 Hogſheads qt. 120 C. at 25 *s.*				150	0	0

APPENDIX (B).

An ACCOUNT *of the Charges that may be ſaved on the* 10 *Hogſheads of Sugar* per Contra, *by being carried from the Sugar Iſlands directly to* Hamburgh.

On IMPORTATION, as on the other Side.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
Bill Money, Primage and Poſt	0	3	6			
Lighterage, Wharfage, Porterage and Cooperage	1	0	10			
Primage, Waiters and Warehouſe	1	2	6			
Intereſt on the Drawback, 4 Months at 5 *per Cent.*	0	5	6			
	2	12	4			
Commiſſion and Brokerage	4	10	0			
				7	2	4

On EXPORTATION to *Hamburgh.*

All petty Charges at 6*d. per* C.	3	0	0			
Commiſſion on 153 *l.* at 2 *per Cent.*	3	1	2			
Waſtage and Pilferage from taking out to re-ſhipping 2 *per Cent.*	3	0	0			
Freight at 6 *s.* 8 *d.* *per* Hogſhead *	3	6	8			
Inſurance ſaved ½ *per Cent.* and Policy	0	19	6			
				13	7	4
20 *l.* 9 *s.* 8 *d.* on 96 *l.* 18 *s.* 5 *d.* is 21 *per Cent.*				20	9	8

* Taking all the Northern Ports at a Medium, but the Freight to the Southern Ports is above twice as much.

N° (II.) at 20 *s.* *per* C.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
To Cuſtom, Port Charges and Freight, as before	43	7	1			
Commiſſion and Brokerage 3 *per Cent.* —	3	12	0			
Inſurance on 90 *l.* at 4 *per Cent.* and Policy —	3	16	6			
Charges —				50	15	7
Net Produce or clear Value to the Owner —				69	4	5
Amount of the Sale of 120 C. at 20 *s.* —				120	0	0

N° (III.) at 16 *s.* *per* C.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
To Cuſtom, Port Charges and Freight, as before	43	7	1			
Commiſſion and Brokerage	2	17	7			
Inſurance on 60 *l.* at 4 *per Cent.* and Policy —	2	12	6			
Charges — —				48	17	2
Net Produce —				47	2	10
Amount of 120 C. at 16 *s.*				96	0	0

An

An Account of what may be ſaved when ſold at 20*s. per* C.

On IMPORTATION.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
Port Charges, Intereſt, Commiſſion and Brokerage				6	4	4
On EXPORTATION.						
Petty Charges, Waſtage, Pilferage and Freight	8	14	8			
Commiſſion on 122 *l.* 10*s.* at 2 *per Cent.* —	2	9	0			
Inſurance $\frac{1}{2}$ *per Cent.* and Policy —	0	12	0			
				11	15	10
18 *l.* 0*s.* 2*d.* on 69*l.* 4*s.* 5*d.* is 26 *per Cent.* —				18	0	2

An Account of what may be ſaved at 16*s. per* C.

On IMPORTATION.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
Port Charges, Intereſt, Commiſſion and Brokerage				5	9	11
On EXPORTATION.						
Petty Charges, Waſtage, Pilferage and Freight,	8	5	1			
Commiſſion, Inſurance, and Policy, —	2	9	2			
				10	14	3
16*l.* 4*s.* 2*d.* on 47*l.* 2*s.* 10*d.* is 34 *per Cent.* —				16	4	2

N° (IV.) at 13 *s. per* C.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
To Cuſtom, Port Charges and Freight, as before	43	7	1			
Commiſſion and Brokerage	2	6	9			
Inſurance on 40 *l.* at 4 *per Cent.* and Policy —	1	16	6			
Charges — —				47	10	4
Net Produce — —				30	9	8
Amount of 120 C. at 13 *s.*				78	0	0

N° (V.) at 11 *s. per* C.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
To Cuſtom, Port Charges and Freight, as before	43	7	1			
Commiſſion and Brokerage	1	19	7			
Inſurance on 40 *l.* at 4 *per Cent.* and Policy —	1	16	6			
Charges — —				47	3	2
Net Produce — —				18	16	10
Amount of 120 C. at 11 *s.*				66	0	0

An

An Account of what may be ſaved at 13 *s. per* C.

On IMPORTATION.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
Port Charges, Intereſt, Commiſſion and Brokerage				4	19	1
On EXPORTATION.						
Petty Charges, Waſtage, Pilferage and Freight	7	17	10			
Commiſſion, Inſurance and Policy	2	0	0			
				9	17	10
14*l.* 16 *s.* 11 *d.* on 30 *l.* 9 *s.* 8 *d.* is 48 *per Cent.*				14	16	11

An Account of what may be ſaved when ſold at 11 *s. per* C.

On IMPORTATION.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
Port Charges, Intereſt, Commiſſion and Brokerage				4	11	11
On EXPORTATION.						
Petty Charges, Waſtage, Pilferage and Freight	7	13	1			
Commiſſion, Inſurance and Policy	1	14	0			
				9	7	1
13*l.* 19 *s.* 0 *d.* on 18 *l.* 16 *s.* 10 *d.* is 74 *per Cent.*				13	19	0

N. B. Freight from *Jamaica* is 10 *l. per* Ton of 4 Hogſheads in time of Peace, which at 12 *C. per* Hhd. is 4 *s.* 2 *d. per C.* which will make 1 *per Cent.* more on the Account N° (I.) and more in proportion on the other Accounts.

6 *d. per C.* extraordinary Freight to *Hamburgh* on the Account

N° 1.	is	3 *per Cent.*	leſs,	makes	18 *per Cent.*
2.	-	4	-	-	22
3.	-	6	-	-	28
4.	-	10	-	-	38
5.	-	16	-	-	58

And ſo in proportion for any other Charge or Savings, in Freight * or otherwiſe.

N. B. *The Sugar that has been exported to Foreign Markets, has been generally loaded with all the Charges mentioned in the above Account under the Head of Savings by a direct Exportation; but if the Planter were to export his Sugars from* London *upon his own Account, without altering the Property, the Charges would be leſſened in the Articles of Brokerage and double Commiſſion.*

N.B. 1 Hhd. of Sugar containing 12 C. to ſell at	*s.*	*per* C. produces	*l.*	*s.*	*d.*	which is	*s.*	*d.*	*per* C. clear, as *per* Account,	N°
	25		9	13	10		16	2		1
	20		6	18	5		11	6		2
	16		4	14	3		7	10		3
	13		3	0	11		5	1		4
	11		1	17	8		3	2		5

Thus it appears that the Difference between the net Produce of a Hhd. of Sugar to ſell at 16 *s. per* C. or at 25 *s. per* C. is above 100 *per Cent.* altho' the Difference of the Price is but 9 *s. per Cent.* which is not a Penny a Pound.

The

* *Vide* page 16. 21. 22. 27. 32. 33.

The Amount of the Savings by the direct Exportation of Sugar.

	To *Hamburgh* by the foregoing Calculations.		To *Holland*, by another Calculation.
	At 12 C. *per* Hhd.	At 10 C. *per* Hhd.	At 10 C *per* Hhd.
At 25*s. per* C. is	21 *per Cent.*	22 *p. Cent*	21 *per Cent.*
20 - -	26	27	$26\frac{1}{5}$
16 - -	34	35	$35\frac{2}{5}$
13 - -	48	49	50
11 - -	74	76	$77\frac{3}{5}$

Suppoſe the Charges at *Cowes* * were but $2\frac{1}{8}$ *per Cent.* this with Waſtage and Pilferage, (beſides Loſs of Time) cannot amount to leſs than 5 *per Cent.* on the Groſs Amount.

That is	*l.*	*s.*	*d.*		*s.*
$7\frac{1}{2}$ *per Cent.* on	96	18	5	the net Produce at	25 *per* C.
$8\frac{1}{2}$ - - -	69	4	5		20
10 - - -	47	2	10		16
$12\frac{1}{2}$ - - -	30	9	8		13
$17\frac{1}{2}$ - - -	18	16	10		11 *per* C.

Which is $11\frac{1}{5}$ *per Cent.* on an Average.

Sugars Imported into *Great Britain*.

From 1708, to 1718, 10 Years, 53439
1718, to 1728, 10 Years, 68931
1727, to 1733, 6 Years, 93889
1733, to 1737, 4 Years, 75695
} Hhds. *per Ann.* in an Average. ‖

Diminiſhed ſince 1733, 18194 Hhds. *per Ann.* at 10 C. *per* Hhd.

Or - - - - - - 15160 Hhds. *per Ann.* at 12 C. *per* Hhd.

Suppoſe

* *Vide* page 92, to 94.

‖ See page 76.

Suppoſe the Reduction of *Muſcovado* Sugar by refining it is as 12 is to 20,

d.		*s.*	*d.*			*s.*	*d.*			*d.*	
½ *per lb.*	is	4	8	*per* C.	which reduced as above makes	2	9 $\frac{3}{5}$	*per* C.	on *Muſcovado* Sugar equal to	½	*p. lb.* on refined
1 - -		9	4			5	7 $\frac{1}{5}$			1	
2 - -		18	8			11	2 $\frac{2}{5}$			2	
3 - -		28	0			16	9 $\frac{3}{5}$			3	
4 - -		37	4			22	4 $\frac{4}{5}$			4	

Admitting 25 *s. per* C. for *Muſcovado* Sugar to be a Medium Price to afford the beſt refined Sugar at 9 *d. per* Pound, *Muſcovado* Sugar muſt riſe 5 *s.* 7 *d.* $\frac{1}{5}$ *per* C. that is, to 1 *l.* 10 *s.* 7 *d.* $\frac{1}{5}$ *per* C. to be equal to the Riſe of 1 *d. per* Pound on refined Sugar, and ſo in proportion as above *. And the Riſe or Fall of *Muſcovado* Sugar 9 *s.* 4 *d.* *per* C. will be but a Penny *per* Pound more or leſs on the ſmall Proportion of the general Expences of the Conſumer of *Muſcovado* Sugar, and in ſome Caſes it is above *Cent. per Cent.* on the whole Amount of the Planter's annual Produce.

* See *p.* 87.

APPENDIX.

N° 2.

Notes on the Act for granting Liberty to carry Sugar directly to Foreign Markets. 12 Geo. II. Cap. 30.

Sect. 2. 3. NO Ship or Veſſel is to have a Licence to carry Sugars to Foreign Parts, by Virtue of this Act, unleſs it ſhall appear by the Oath or Affirmation of the Maſter, that the Ship is *Britiſh* built, and the Property thereof is in his Majeſty's Subjects, reſiding in *Great Britain*, or that the major Part of them reſide there, and the Reſidue in ſome of his Majeſty's Sugar Colonies in *America*, and not elſewhere. But, by *Sect.* 11. this is not to excuſe Ships from being regiſtred, purſuant to the Act of 7th and 8th of *W.* 3d.

Such Licences are to be taken under the Hands of the Commiſſioners of the Cuſtoms at *London* or *Edinburgh*, upon Bond being enter'd into for 1000 *l.* if the Ship be of leſs Burthen than 100 Tons, and 2000 *l.* if of that, or a greater Burthen, to comply with the Requiſites in the ſaid Act mentioned.

Every ſuch Ship to return to *Great Britain* within 8 Months after ſhe ſhall have diſcharged her Lading at any Foreign Port.

Sect. 5. Before any Sugar is loaded by Virtue of this Licence, the Maſter of the Ship is to deliver the ſame to the Collector of the Port, where the Lading is to be taken in, with the Certificate annex'd, of Bond having been given, and ſhall declare in Writing to the Collector, whether he intends to load any Sugars, by Virtue of this Licence, which muſt be done before any Goods are laden, otherwiſe this Licence will be invalid, and of no Force and Virtue.

Sect. 4. In Caſe any Ship or Veſſel, licenſed by Virtue of the ſaid Act, ſhall take on Board any Sugars, or other Goods, being the Property of any other Perſon than ſome of his Majeſty's Subjects, and ſuch as ſhall be ſhipp'd and laden on their proper Riſque and Account,

Account, to be carried to foreign Parts; all ſuch Sugars, and other Goods ſo laden on ſuch Ship, will be forfeited and loſt.

Sect. 5. The Merchant Exporter, before he lades any Sugars by Virtue of this Licence, or any other Goods not enumerated, is to make an Entry in Writing, with the Collector, Comptroller, and Naval Officer, expreſſing the Name of the Ship and Maſter, on which ſuch Sugar or other Goods not enumerated, are to be laden, and where ſhe lies, and the Places, Keys, or Wharfs, where ſuch Goods are to be laden, or firſt Water-born, in order to be laden on Board the Ship; which ſhall be ſuch only where an Officer or Officers are or ſhall be appointed to attend the lading and ſhipping thereof, or at ſuch Place or Places as ſhall be mentioned in a Sufferance or Warrant to be taken out from the Collector and Comptroller, for that Purpoſe; and the Exporter ſhall thereon take out a Cocket, whereon he ſhall endorſe the Marks, Numbers, Contents and Denominations of the Sugars to be ſhipped, and deliver the ſame to the Searcher or other proper Officer appointed to examine the ſhipping, and ſhall ſhip or lade ſuch Sugars in the Preſence of ſuch Officer or Officers, or at ſuch Place as

ſhall

ſhall be mentioned in the Sufferance, that the Officer may attend the ſhipping thereof; and if upon Examination, before or after ſhipping, there ſhall appear to be more Caſks or any other Sugars than ſuch as ſhall be endorſed on the Cocket or Warrant, or any other enumerated Goods, all ſuch Sugars and other Goods ſo ſhipped, or put into any Lighter, *&c.* or brought to be ſhipped, will be forfeited, together with the Ship, Lighter, *&c.* on which they ſhall be laden, and the Owners will forfeit double the Value.

The Maſter of the Ship or Veſſel before he departs from the ſaid Colonies, muſt receive this Licence from the Collector, Comptroller, and Naval Officer, who are to endorſe thereon, the Marks, Numbers, and Contents, and Sorts of Sugars ſo ſhipped; and the Collector, and other Officers aforeſaid, are to make two Copies of ſuch Licence, *&c.* which Copies are to be atteſted by the Maſter, and left with the Collector, *&c.* who are to ſend one of them to the Commiſſioners of the Cuſtoms in *Great Britain* reſpectively.

The Officers in the ſaid Colonies are to take no more than the legal and accuſtomed

Fees

Fees for any of the ſaid Entries, Cockets, Endorſements, or Copies.

THE Maſter of the Ship is to proceed directly to *Great Britain*, without putting into any other Port, unleſs forced by ſtreſs of Weather, or ſhall proceed to the South of *Cape Finiſterre*, in the Caſe, and on the Conditions, hereafter mentioned.

THE Maſter of the Ship on his touching at any Port in *Great Britain*, ſhall deliver his Licence to the Commiſſioners, or the Collector and Comptroller of the Port where he arrives, immediately on his Arrival, with the Indorſements, *&c.* thereon or annex'd, and ſhall alſo deliver an exact Manifeſt of his Loading, expreſſing the Marks and Numbers, with the Tale and Sorts of Caſks, atteſted upon Oath or Affirmation, and ſhall alſo make Entry of the Sort and Quantities of all the Sugars on Board, with which he is bound to foreign Parts, and ſhall alſo declare on Oath or Affirmation, to what foreign Port or Ports he is bound with his Loading; whereupon he may then proceed, taking his Licence, *&c.* along with him, with a Certificate of having touched in *Great Britain*, and complied with the ſaid Act.

In Caſe any Veſſels ſhall proceed to foreign Parts, without firſt touching at ſome Port in *Great Britain*, and complying with the Directions of this Act, they will be ſubject to the ſame Penalties as if this Act had not been made, except ſuch as ſhall be carried to the Southward of *Cape Finiſterre*, as hereafter mentioned.

Sect. 6. Officers of the Cuſtoms are impowered to unlade and examine ſuſpected Ships upon Information upon Oath, and to ſeize ſuch Goods as ſhall not be mentioned in the Manifeſt; and in Caſe there be no Fraud, Officers to reload and repair Damages.

Sect. 7. The Sugars taken on Board by Virtue of this Licence, or any Part thereof, may be entered and pay Duty in *Great Britain* if deſired.

Sect. 8. If the Sugars to be loaded in the Sugar Colonies by Virtue of this Licence, are to be carried directly to the Southward of *Cape Finiſterre*, the Maſter of the Ship, ſhall, on his Arrival in the ſaid Colonies, and before he lades any Goods, declare the ſame in Writing upon Oath or Affirmation, to be endorſed on the Back of this Licence.

Sect. 9.

Sect. 9. THE Maſter of the Ship or Veſſel, muſt, within eight Months after landing the ſaid Sugars at ſome Port to the Southward of *Cape Finiſterre*, return with his Ship to *Great Britain*, and deliver his Licence, endorſed as above, to the Commiſſioners of the Cuſtoms, or the Collector and Comptroller of the Port where ſhe arrives, with a Certificate ſigned and ſealed by the Conſul or two known *Britiſh* Merchants reſiding at the Port or Place where the Sugars were landed, certifying the Landing thereof, with the Number of Caſks ſo landed, and the Marks, Numbers and Contents of each Caſk, with the Name of the Ship and Maſter, and that they verily believe that no *Tobacco*, *Melaſſes*, *Ginger*, *Cotton-Wooll*, *Indico*, *Fuſtick*, or other dying Wood, *Tar*, *Pitch*, *Turpentine*, *Hemp*, *Maſts*, *Yards*, *Bowſprits*, *Copper Ore*, *Beaver Skins*, or other *Furrs*, of the Growth, Production or Manufacture of any *Britiſh* Plantation in *America*, have been there landed out of ſuch Ship; and the Maſter ſhall alſo make Oath or Affirmation to the Truth of the Certificate, and that none of the Goods before enumerated, except Sugar, were taken on Board at any of the ſaid Colonies, or landed at the Place or

Places mentioned in the Certificate: And the Maſter of the Veſſel ſhall moreover make an Entry of the Quantity and Sorts of all the Sugars laden on Board his Ship at any of the ſaid Colonies, and landed to the Southward of *Cape Finiſterre*, but not pay any Cuſtom for the ſame; and if the Maſter neglect making ſuch Entry, he ſhall forfeit 100 *l.* And upon the Licence being returned with the Oath of the Maſter, and an Account of the Lading endorſed thereon, as alſo the Certificate of the Conſul produced, and the other Directions of the Act complied with, the Bond to be delivered up, otherwiſe to be forfeited and proſecuted as directed by the ſaid Act.

Sect. 15. PERSONS falſifying, counterfeiting, craſing or altering any Licence, Oath or Certificate made purſuant to the ſaid Act, or knowingly publiſhing or uſing the ſame, ſhall forfeit 500 *l.*

Sect. 16. No Sugars to be carried from any of the ſaid Sugar Colonies to *Ireland*, by Virtue of the ſaid Act.

Sect. 17. THE ſaid Act to commence after the 29th of *Sept.* 1739, and to continue in Force Five Years, and from thence to the End of the next Seſſion of Parliament.

The

The Form of a Licence given in purſuance of the Act of the 12 *Geo.* II. cap. 30.

By the Commiſſioners for managing and cauſing to be levied and collected His Majeſty's Cuſtoms, *&c.* in *London.*

A LICENCE *to load and carry* Sugars *of the Growth, Produce and Manufacture of any of His Majeſty's Sugar Colonies in* America, *from the ſaid Colonies directly to any foreign Part of* Europe, *except* Ireland, *purſuant to an Act paſſed in the* 12*th Year of His preſent Majeſty King* GEORGE *the Second.*

WHEREAS it appears to us by the annexed Certificate of the Collector and Comptroller of His Majeſty's Cuſtoms at the Port of That purſuant to the Act above mentioned one of His Majeſty's Subjects reſiding at hath given due Notice of his Intention to ſhip or load in the ſaid Colonies, Sugars of the Growth, Production and Manufacture thereof, on board the Ship or Veſſel called the whereof is Maſter, and

bound for one of the ſaid Sugar Colonies; and for that Purpoſe hath given Security, with Condition to comply with the ſeveral Regulations, Matters and Things required by the ſaid Act to be done and performed, as more fully appears by the ſaid Certificate annexed; whereby it alſo further appears to us, that Proof hath likewiſe been made by the

of the Maſter or Perſon taking Charge of the Ship, that the Property thereof is in His Majeſty's Subjects reſiding in *Great Britain*, or that the major Part of them reſide there, and the Reſidue in His Majeſty's Sugar Colonies in *America*, and not elſewhere, and that the other Requiſites mentioned in the ſaid Act, have been duly complied with. KNOW YE THEREFORE, That aforeſaid, the Maſter or other Perſon having or taking Charge of the ſaid Ship or Veſſel for this preſent Voyage, or any of his Majeſty's *Britiſh* Subjects, is, or are by Virtue of the ſaid Act, hereby licenſed to ſhip or load at

or any other of his Majeſty's Sugar Colonies in *America*, Sugars of the Growth, Produce and Manufacture thereof,

to be carried to ſome foreign Part of *Europe*, except *Ireland*. PROVIDED the Conditions of the ſaid Bond, and the ſeveral Regulations preſcribed by the ſaid Act, be duly performed. Given under our Hands at the *Cuſtom-Houſe*, *London*, the Day of in the Year of the Reign of His Majeſty King *GEORGE* the Second, and in the Year of our Lord One thouſand ſeven hundred and

A P P E N.

An Account *of the Duties on* Sugar, Rum,

Inwards.

- **Sugar.**
  - Brown and *Muſcovadoes* Sugar, from the *Britiſh Plantations*, the Hundred Weight containing 112 *lb.*
  - **Candy,**
    - brown, the Hund. Wt. cont. 112 *lb.*
      - *of* East-India
      - *not of* East-India.
        - *in* Britiſh *Ships*
        - *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built*
    - white, the Hund. Wt. cont. 112 *lb.*
      - *of* East-India
      - *not of* East-India.
        - *in* Britiſh *Ships*
        - *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built.*
  - *Muſcovadoes*, the Hund. Wt. cont. 112 *lb.*
    - *of* East-India
    - *not of* East-India.
      - *in* Britiſh *Ships*
      - *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built*
  - White, the Hundred Weight cont. 112 *lb.*
    - *of* East-India from the *Britiſh Plantations*
    - *not of* East-India, *or not from the* Brit. Plant.
      - *in* Britiſh *Ships*
      - *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built.*

D I X. N° 3.

Spirits, *and* Molaſſes, *imported into* Great Britain.

Rates. By 12 *Car.* II. cap. 4, &c.			Rates. By 11 *Geo.* I. cap. 7.			Duties to be Paid on Importation. By *Britiſh.*				Duties to be Paid on Importation. By Strangers.				Repaid on Exportation, in Time, by any Perſon.			
l.	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
1	10	0				0	3	3	18	0	3	8	8	0	2	7	7
10	0	0				3	6	0	—	3	8	6	—	3	1	3	—
10	0	0				1	8	6	—	1	11	0	—	1	3	9	—
10	0	0				1	11	0	—	1	11	0	—	1	3	9	—
15	0	0				4	19	0	—	5	2	9	—	4	11	10	10
15	0	0				2	2	9	—	2	6	9	—	1	15	7	10
15	0	0				2	6	6	—	2	6	6	—	1	15	7	10
4	0	0				1	6	4	16	1	7	4	16	1	4	6	—
4	0	0				0	11	4	16	0	12	4	16	0	9	6	—
4	0	0				0	12	4	16	0	12	4	16	0	9	6	—
7	6	8				2	8	4	16	2	10	2	16	2	4	11	—
5	0	0				0	11	1	—	0	12	4	—	0	8	8	10
7	6	8				1	0	10	16	1	2	8	16	0	17	5	—
7	6	8				1	2	8	16	1	2	8	16	0	17	5	—

Inwards.

Sugar

Refined, double or ſingle, in Loaves, the Hundred Weight containing 112 *lb.* — *in* Britiſh *Ships* — *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built.*

St. *Thome* and *Panellis*, the Hundred Weight containing 112 *lb.* — *in* Britiſh *Ships* — *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built.*

But if Sugar or Paneles of the *Britiſh* Plantations in *America* be exported within one Year after Importation, the whole Duty is to be repaid. 6 *Geo.* II. cap. 13. §. 9.

RUM, the Gallon

But may not be imported in Caſks under 20 Gallons.

MOLASSES of *Rameals* — of the *Britiſh* Plantations in *America*, the Ton — from any other Place, the Ton

RUM or Spirits of the *Britiſh* Plantations in *America* pays for *Exciſe* 3 *s.* 8 *d. per* Gallon ſingle, and 6 *s* 8 *d.* double or above Proof.

BRANDY Spirits, or Aquavitæ (except Rum, or Spirits of the *Britiſh* Plantations in *America*) pay for *Exciſe* 4 *s.* 8 *d.* ſingle, and 8 *s.* 8 *d.* double, or above Proof. By 6 *Geo.* II. cap 17. 1 *s.* ſingle, and 2 *s.* double was added.

ARRACK imported from any of his Majeſty's Colonies in the *Eaſt Indies*, is by 7 *Geo.* II. cap. 14. §. 1. to pay the ſame Subſidies, Duties and Exciſes as Brandy, and other foreign Spirits.

Note by Practice pays as *French* Brandy.

Brandy

of *France* (and by Practice Arrack of the *Eaſt-Indies*) the Ton cont. 252 Gallons — *in* Britiſh *Ships* — *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built*

of *Spain*, *Portugal*, or *Italy*, the Ton containing 252 Gallons. — *in* Britiſh *Ships* — *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built*

Rates.						Duties to be											
By 12 *Car.* II. cap. 4, *&c.*			By 11. *Geo.* I. cap. 7.			Paid on Importation.								Repaid on Exportation, in Time, by any Persons.			
						By *British.*				By Strangers.							
l.	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{2}\frac{1}{0}$	*l.*	*s.*	*d.*	$\frac{1}{2}\frac{1}{0}$	*l.*	*s.*	*d.*	$\frac{1}{2}\frac{1}{0}$
17	0	0				2	8	5	8	2	12	8	8	2	0	4	10
17	0	0				2	12	8	8	2	12	8	8	2	0	4	10
2	0	0				0	5	8	8	0	6	2	8	0	4	9	—
2	0	0				0	6	2	8	0	6	2	8	0	4	9	—
0	0	0	0	1	8	0	0	3	$16\frac{1}{2}\frac{1}{1}$	0	0	4	$1\frac{1}{2}\frac{1}{1}$	0	0	3	$6\frac{1}{2}\frac{1}{1}$
13	6	8				1	18	0	—	2	1	4	—	1	11	8	—
13	6	8				9	8	0	—	9	11	4	—	9	1	8	—

To be paid by the Importer in ready Money, without Discount upon Entry before Landing, and nothing repaid on Exportation.

0	0	0	30	0	0	5	5	6	—	5	13	0	—	4	11	3	—
0	0	0	30	0	0	5	13	0	—	5	13	0	—	4	11	3	—
0	0	0	15	0	0	3	2	9	—	3	6	6	—	2	15	7	10
0	0	0	15	0	0	3	6	6	—	3	6	6	—	2	15	7	10

Inwards.

Brandy, of all other Countries not otherwiſe rated, the Ton containing 252 Gallons —— —— { *in* Britiſh *Ships* —— / *in Ships not belonging to* Great Brit. *or* Ireland, *or Foreign built* }

But Brandy may not be imported in any other than *Britiſh* or *Iriſh* Ships, or Ships of the Built of the Country of which it is the Product, or of the Port where it can only, or is moſt uſually firſt ſhipped, nor in Caſks not containing 60 Gallons.

CITRON WATER the Gallon —— ——

GENEVA the Gallon —— ——

ROSA SOLIS, and all other Cordial Waters not otherwiſe rated, the Gallon —— ——

Rates.						Duties to be Paid on Importation.							Repaid on Exportation, in Time, by any Person.			
By 12 *Car.* II. cap. 4, &c.			By 11 *Geo.* I. cap. 7.			By *British*.				By Strangers.						
l.	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
0	0	0	20	0	0	3	17	0	—	4	2	0	—	3	7	6	—
0	0	0	20	0	0	4	2	0	—	4	2	0	—	3	7	6	—
0	0	0	1	0	0	0	2	11	$3\frac{1}{21}$	0	3	2	$3\frac{1}{21}$	0	2	5	$9\frac{1}{21}$
0	0	0	0	1	0	0	0	2	$13\frac{5}{21}$	0	0	2	$16\frac{5}{21}$	0	0	2	$7\frac{11}{21}$
0	0	0	0	10	0	0	1	6	$1\frac{1}{21}$	0	1	7	$11\frac{1}{21}$	0	1	3	$4\frac{1}{21}$

APPENDIX.

APPENDIX.

N° 4.

Extracts of Laws and Rules relating to the Plantation Trade.

12 *Car.* II. cap. 18. *An Act for Encouraging and Increasing of Shipping and Navigation.*

Sect. 4. NO Goods or Commodities of foreign Growth which are brought into *England* to be shipped or brought from any other Place or Country, but only those of the said Growth, or from those Ports where the said Growth can only, or are, or usually have been first shipt for Transportation, and from no other Places or Countries, under forfeiture of all such Goods, as also of the Ship in which they were imported, with all her Guns, Furniture, Ammunition and Apparel, one half to the King, and one half to the Informer.

Sect. 18.

Sect. 18. No Sugars, *&c.* to be carried from any *Engliſh* Plantation, but to his Majeſty's Dominions.

Sect. 19. Bond to be given in *England*, that if the Ship takes in any Sugar, *&c.* in our Plantations, the ſame ſhall be by the ſaid Ship brought to *England* or *Ireland*, and there unload the ſame.

14 *Car.* II. cap. 11. *An Act for preventing Frauds, and regulating Abuſes in his Majeſty's Cuſtoms.*

Sect. 2. The Maſter or Purſer of any Ship or Veſſel arriving from Parts beyond the Seas, ſhall make a juſt and true Entry upon Oath of the Burthen, Contents and Lading of every ſuch Ship or Veſſel, with the particular Marks, Numbers, Qualities, and Contents of every Parcel of Goods therein laden, to the beſt of his Knowledge; alſo where and in what Port ſhe took in her Lading, who was Maſter during the Voyage, and who are Owners thereof, and in all Out-Ports or Members, to come directly up to the Place of unlading, as the Condition of the Port requires, and will admit, and making Entries as aforeſaid upon the Penalty of the Forfeiture of 100 *l.*

Sect. 3.

Sect. 3. THE Maſters of all Ships outward bound, to enter at the Cuſtom-Houſe, and declare to what Port or Place ſhe intends to paſs or ſail; and before they depart with ſuch Ship out of ſuch Port, ſhall bring and deliver in a Content in Writing under their Hands of the Names of every Merchant that ſhall have laden and put on Board any Goods and Merchandizes, together with the Marks and Numbers, and ſhall likewiſe publickly in the open Cuſtom-Houſe, upon his corporal Oath to the beſt of his Knowledge, anſwer to ſuch Queſtions as ſhall be demanded of him by the Cuſtomer, concerning ſuch Goods, upon Forfeiture of 100 *l.*

Sect. 6. SUCH Perſon as ſhall forcibly hinder, affront, abuſe or beat Officers of the Cuſtoms in the Execution of their Duties, to be committed to Priſon by the next Juſtice of Peace, or other Magiſtrate, there to remain till the next Quarter Seſſions: And the Juſtices of the Peace of the ſaid Quarter Seſſions ſhall puniſh the Offender by Fine, not exceeding one hundred Pounds, and the Offender is to remain in Priſon till he be diſcharged by Order of the Exchequer, both of the Fine and of the Impriſonment, or diſcover

the

the Perſon who ſet him on work, to the End he may be legally proceeded againſt.

Sect. 8. ANY Officer that ſhall make any falſe Certificate of any Goods or Merchandizes which ſhould have been landed out of any Ship or Veſſel, ſhall loſe his Employment, and forfeit 50 *l.*

Sect. 9. GOODS ſecretly conveyed beyond the Seas, uncuſtomed and undiſcovered by the Officers, the Owners, or ſuch who ſhip'd, or cauſed the ſame to be ſhip'd, to forfeit double the Value of the Goods.

Sect. 10. EVERY Merchant, or other, paſſing any Goods inwards, or outwards, ſhall by himſelf, or known Servant, Factor or Agent, ſubſcribe one of his Bills of every Entry, with the Mark, Number and Contents of every Parcel of ſuch Goods.

Sect. 35. EVERY Perſon that ſhall export any Goods or Merchandize from *England* capable of a Ship or Veſſel of two hundred Tons, upon an ordinary full Sea, to any Part or Place of the *Mediterranean* Sea beyond the Port of *Malaga*, or import any Goods or Merchandizes from the Ports or Places aforeſaid to any Port of this Kingdom, in any Ship or Veſſel that hath not two Decks, and doth carry

leſs

eſs than 16 Pieces of Ordnance mounted, together with two Men for each Gun, and other Ammunition proportionable, ſhall pay 1 *per Cent.* over and above the Subſidy of Tonnage and Poundage, otherwiſe due and payable.

Sect. 36. FISH may be exported from any of his Majeſty's Dominions into any of the Ports in the *Mediterranean* Sea aforeſaid, in any *Engliſh* Ship or Veſſel whatſoever, provided that one Moiety of her full Lading be Fiſh only, and in ſuch Caſe to import any Merchandize in the ſame Ship for that Voyage, without paying any other Duties of Tonnage and Poundage than were heretofore accuſtomed.

15 *Car.* II. cap. 7. *An Act for the Encouragement of Trade.*

Sect. 6. No Commodity of the Growth of *Europe* ſhall be imported into the Plantations, but from *Great Britain*, under Penalty of forfeiting ſuch Goods, together with the Ship Guns, Tackle, Furniture, Ammunition and Apparel.

Except, Salt from *Europe* for the Fiſheries of *New-England*, *Newfoundland*, *Penſilvania*, and

and *New-York*; Wines of and from the *Madeiras*, and the Weſtern Iſlands, or *Azores*; and Servants, Horſes and Victuals of and from *Ireland*, by *Britiſh* and in *Britiſh* Ships. 15 *Car.* II. cap. 7. Sect. 7. 13 *Geo.* I. cap. 5. Sect. 1. 3 *Geo.* II. cap. 12. Sect. 1. *Except* alſo *Iriſh* Linnen Cloth from *Ireland*, by *Britiſh* or *Iriſh*, ſo long as *Britiſh* Linnen is permitted to be imported into *Ireland* Duty free——3, 4 *Ann.* cap. 8. Sect. 1, 11. 1 *Geo.* I. cap. 26. Sect. 3. 3 *Geo.* I. cap. 21. Sect. 1.

Sect. 9. No Officer to give any Warrant for, or ſuffer any Sugar, Ginger, Cotton, Indigo, *&c.* to be carried to any Country or Place whatſoever, until firſt unladen, and put on Shore in *Great Britain*, under the Penalties in the Act mentioned.

22 *Car.* II. cap. 26. *An Act to prevent the planting of Tobacco in* England, *and regulating the Plantation Trade.*

Sect. 11. IRELAND left out, and the Bonds directed to be given by the 12 *Car.* II. enforced, and to be taken by the Governors of the *Engliſh* Plantations.

Sect. 12. THE Governors of the Plantations are to return yearly to the Cuſtom-Houſe, a Liſt of all Ships as ſhall lade any Sugars, *&c.* in our Plantations, and if ſuch Ships ſhall unlade ſuch Sugars, *&c.* in any other Port of *Europe*, other than *England*, the Ship and Cargo forfeited.

25 *Car.* II. cap. 7. *An Act for the Encouragement of the* Greenland *and* Eaſtland *Trades, and for the better ſecuring the Plantation Trade.*

Sect. 3. GIVING Bond to bring the enumerated Goods, *&c.* of the *American* Plantations to *England* further enforced, and a Duty laid on certain enumerated Commodities carried from one *Engliſh* Plantation to another.

7, 8. *W.* III. cap. 22. *An Act for preventing Frauds, and regulating Abuſes in the Plantation Trade.*

Sect. 5. OFFICERS in the Plantations to give Security for the true and faithful Performance of their Duty.

Sect. 6. THAT all Ships coming into, or going out of any of the ſaid Plantations, and lading

lading or unlading any Goods or Commodities, the Maſter thereof, and their Ladings ſhall be ſubject and liable to the ſame Rules, Viſitations, Searches, Penalties and Forfeitures as to the entring, lading and diſcharging their reſpective Ships and Ladings; as the Ships and their Ladings, and their Maſters are liable to by 14 *Car.* II. And the Officers in the ſaid Plantations ſhall have the ſame Powers and Authority for viſiting and ſearching Ships, and taking their Entries, and for ſeizing, ſerving, and bringing on Shore any of the Goods prohibited to be imported or exported, or for which any Duty are payable, as are provided by the ſaid Act.

Sect. 8. NOTWITHSTANDING the Payment of the enumerated Duties, no Sugars, *&c.* to be ſhipped 'till ſuch Security given as required by the Acts of 12 and 22 *Car.* II.

Sect. 13. PERSONS entring into the Plantation Bonds, to be of known Ability, and the Condition of the ſaid Bonds ſhall be to produce Certificates of having landed and diſcharged the Goods therein mentioned in his Majeſty's Plantations, or in *England*, within 18 Months, otherwiſe the Bond to be in Force.

Sect. 14. No Plantation Goods to be landed in *Ireland*, unleſs firſt landed in *England*.

4 *Geo.* II. cap. 15. *Sect.* 1. It ſhall be lawful to import into *Ireland* from his Majeſty's Plantations in *America*, all Goods of the Growth or Manufacture of his Majeſty's Plantations (except Sugars, Tobacco, Cotton, Wool, Indigo, Ginger, Speckle Wood, Fuſtick, or other dying Wood, Rice, Molaſſes, Beaver Skins, and other Furrs, Copper Ore, Pitch, Tarr, Turpentine, Maſts, Yards and Bowſprits, the Act 7 and 8 *W.* III. cap. 22. notwithſtanding.

Sect. 2. Provided the Goods be imported in *Britiſh* Shipping, whereof the Maſter and three fourths of the Mariners are *Engliſh*, 5 *Geo.* II. cap. 9. The Act 9 *Annæ*, cap. 12. and the Act 1 *Geo.* I. cap. 12. which prohibit the Importation of Hops into *Ireland* from *Flanders*, and other Parts (other than from *Great Britain*) ſhall be in Force, as if the Act 4 *Geo.* II. cap. 15. had never been made.

APPEN-

APPENDIX.

N° 5.

AN ACCOUNT *of the Prices of Sugar at ſeveral Ports of* Europe, *compared with the Prices at* London; *calculated with the Duties of* 3 s. 4 d. per C. *paid in* London, *and the Duties at other Ports, but without any Regard to Freight or other Charges on one Side or the other.*

LEGHORN.

SUGAR is ſold here at ſo many Dollars or Piaſtres *per* Quintal of 151 *lb. Leghorn* Wt. for 2 Months Credit, with a Diſcount of 2 *per Cent.* or 6 Months without Diſcount.

lb.		*lb.*
151	in *Leghorn* is equal to about	116 *Engliſh.*
145	or thereabouts is equal to	112

A Piaſtre or Dollar is from 48 *d.* to 52 *d.* according to the Courſe of Exchange, which is now at 49 *d.* $\frac{1}{4}$ in *London.*

6 Piaſtres *per* Quintal of *Leghorn*	is equal to 27 *s.*	*per* 112 *lb.* in *London* with the Duty of 3 *s.* 4 *d.* *per* C.
8	35	
10	43	
12	51	

GENOA.

SUGAR is ſold here at ſo many Livres current Money *per* 100 *lb. Genoa* Wt. with an Allowance for Waſte of 2 *per Cent.*

100 at *Genoa* is equal to about 70 *lb. Engliſh.*
159 . . . is equal to 112

THE current Money is about 16 *per Cent.* worſe than Bank Money, which Difference is their Agio; 5 Livres Bank is 1 Piaſtre or Piece of Eight, 1 Piaſtre or Piece of $\frac{8}{8}$ is worth from 52 to 56 *d. Engliſh*, according to the Courſe of Exchange. 53 *d.* is now the Exchange at *London*, and 55 *d.* at *Genoa.*

20 Livres

20 Livres *per* 100 *lb. Genoa* Wt.	is equal to	26 *s.*	}	*per* 112 *lb.* in *London* with the Duty.
30		37		
35		43		
40		48 : 6 *d.*		

VENICE.

In this City they have alſo a Bank, and Sugar is ſold at ſo many Ducats current Mone for a large Hundred, which is about 105 *lb Engliſh*, and their ſmall Hundred is 66 *lb.* 11 *oz. Engliſh.*

A Ducat Banco is about 51 *d. Engliſh*; but there is a ſettled Agio of 20 *per Cent.* between Bank and current Money, which muſt be deducted, beſides an uncertain Agio, which muſt alſo be deducted to aſcertain the true Value of their current Money; ſo that a Ducat of current Money may be computed at about 33 to 36 *d.* Sterling.

8 Ducats *per* 100 *lb. Venice* Wt. is equal to 27 *s.*	}	*per* 112 *lb.* in *London* with the Duty of 3 *s.* 4 *d.* *per* C.
10 33		
12 34		
16 . . . . 50 : 6		

NAPLES.

In this City Sugar is sold at so many Ducats *per* Cantar of 196 *lb. English*, or 1 *C.* 3 *Qrs.* and a Ducat may be computed at 40 to 42 *d. English.*

100 *lb.* at *Naples* is equal to 64 *lb.* 10 *oz.* in *London.*

12 Dollars *per* Cantar is equal to 26 *s.* 6 *d.*	}	*per* 112 *lb.* in *London* with the Duty.
16 . . 34 : 6		
20 . . 42		
24 . . 50		

HAMBURG.

At this City Sugar is sold at so many Grotes Bank Money *per* Pound, and usually with

with a Rebate of ſeveral Months more or leſs, and 1 *per Cent.* for prompt Payment.

100 *lb.* at *Hamburgh* is equal to 107 *lb.* 5 *oz.* in *London.*

112 *lb.* at *London* is equal to 104 *lb.* 6 *oz.* in *Hamburgh.*

THE Duties to the Poor are $\frac{1}{2}$ *per Cent.* and Impoſition $\frac{1}{2}$ *per Cent.*

32 Grotes or 16 Shillings Lubs, or Styvers make a Mark, in which their Accounts are uſually kept.

3 Marks is 1 Rixdollar, which is about 4 *s.* 6 *d.* Sterling, according to the Courſe of Exchange.

12 Deniers or Grotes, or 6 Shillings Lubs is 1 Shilling *Flemiſh.*

20 Shillings *Flemiſh* is 1 Pound *Flemiſh.*

EXCHANGE is from 33 to 36 Schellings *Flemiſh* to one Pound Sterling, and is now at 34 *s.* 1 *d.* at *London.*

4 Grotes *per* Pound in *Hamburgh* without any Rebate is equal to	23 *s.*	*per* 112 *lb.* in *London* with the Duties.
5 . . .	28	
6 . . .	33	
8 . . .	43	

HOLLAND.

HERE Sugar is ſold at ſo many Grotes current Money *per* Pound.

100 *lb.* in *Holland* is equal to 109 *lb.* 8 *oz. Engliſh.*

112 *lb.* in *London* is equal to 102 *lb.* 4 *oz.* in *Holland.*

THEIR Duty is about 3 *per Cent.* except what comes in Ships from the Plantations, for which there is an Allowance.

THERE is a Bank at *Amſterdam*, and the Agio in *Holland* is uſually from 3 to 5 *per Cent.*

THEY keep their Books and Accounts in Guelders, Styvers, and Penningens.

16 Penningens is 1 Styver.

20 Styvers 1 Guelder, or Florin.

They alſo reckon,

8 Penningens to 1 Grote.

2 Grotes to 1 Styver.

12 Grotes or 6 Styvers to 1 Schelling.

20 Schellings to 1 Pound *Flemiſh.*

EXCHANGE is from 34 to 37 Schellings *Flemiſh* to one Pound Sterling. 35 *s.* 5 *d.* is now the Exchange at *London.*

4 Grotes

4 Grotes *per* Pound in *Holland* is equal to	22 *s.*	*per* 112 *lb.* in *London*, including the Duties.
5	26 : 6 *d.*	
6	31	
8	41 : 6	

SPAIN.

At *Cadiz* Sugar is uſually ſold on Board at ſo many Piaſtres or Pieces of Eight, or Dollars of 8 Ricals Plate *per* Rove of 25 *lb.* or *per* Quintal of 4 Roves.

A Quintal, or

lb.		*lb.*
100	of *Cadiz* Wt. is equal to	103 ½ *Engliſh.*
100	*Engliſh* is equal to . .	97 at *Cadiz.*

A Piaſtre or Piece of ⅧⅧ may be computed from 40 to 42 *d.* Sterling, according to the Courſe of Exchange, which is now at 41 ⅞ *d.*

6 Dollars *per* Quintal of *Cadiz* on board is equal to	25 *s.*	*per* 112 *lb.* in *London*, the Duty of 3 *s.* 4 *d.* included.
8	32 : 6 *d.*	
10	40	
12	47 : 6	

Alicant, *Malaga*, and *Barcelona* have great Part of their Sugar from *Cadiz*.

FRANCE.

FRANCE.

THROUGHOUT this Kingdom Sugar is ſold at ſo many Livres *per* Pound, but many of their Cities and Towns differ in their Weights.

THEIR Duty is from 5 to 6 *per Cent.* upon a low Valuation on what is conſumed, and 3 *per Cent.* upon what is re-exported, or carried directly to foreign Markets, and their Port Charges are a good deal lower than in *London.*

A Livre is about 10 *d.* $\frac{1}{2}$ Sterling, according to the Courſe of Exchange; which is now at 32 *d. per* Crown of 3 Livres.

100 *lb* in *London* is equal to about
88 at *Rouen* and *Havre de Grace.*
90 at *Rochell.*
92 at *Bourdeaux.*
113 at *Marſeilles.*

At HAVRE.

20 Livres *per lb.*	is equal		}	*per* 112 *lb.* in *London* with the Duties.
to 19 *s.*	6 *d.*	—		
25 . . 23 :	6			
30 . . 28				
40 . . 36				

At

At MARSEILLES.

20 Livres *per lb.*	is equal			*per* 112 *lb.* in	
	to	24 *s.*	6 *d.*	*London* with	
25 . .		29	6	the Duties.	
30 . .		35			
40 . .		45	6		

THE Difference at the other Towns may be eaſily computed.

N.B. *Accounts of this Nature are ſubject to many Uncertainties and Variations; particularly in regard to the Exchange, Agio, Uzance, Weights, and Drawing or Remitting Bills, ſo that I have not regarded the odd Pence. And I hope, notwithſtanding any imaginary or real Imperfections in this Account, it may prove, in ſome Meaſure, uſeful to thoſe who have not as yet traded to foreign Parts, eſpecially when they receive Accounts from, or hear of the Prices of Sugar, or any other Commodity at the ſeveral foreign Places herein mentioned, which is the principal Deſign of this Account.*

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FINIS.